



GOVERNMENT OF MADRAS

FINANCE ACCOUNTS

1943-44

AND THE

AUDIT REPORT

1944

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**FINANCE ACCOUNTS. GOVERNMENT OF MADRAS.
1943-44.**

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Finance Accounts of the Government of Madras for the year 1943-44 and the Report of the Auditor General of India.

Certificate of the Auditor General of India.

This compilation containing the Finance Accounts of the Government of Madras for the year 1943-44 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Madras for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Madras as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The Accounts for 1943-44 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Accountant-General, Madras, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor-General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Madras for the year 1943-44.

SIMLA;
The 30th April 1945. }

B. M. STAIG,
Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts.*—There are four main divisions of Government accounts :—

- | | |
|--------------|-----------------|
| (1) Revenue. | (3) Debt. |
| (2) Capital. | (4) Remittance. |

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents

the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities, such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads: e.g., cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are therefore maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as "Principal Heads of Revenue" and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

The Major heads are subdivided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between charged and authorised. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Central Government.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

SUMMARY OF THE TRANSACTIONS FOR 1943-44.

4. A summary of the detailed transactions during the year under report as compared with the budget for the year is given in the subjoined statement :—

Receipts.	Budget Estimates, 1943-44.	Actuals, 1943-44.	More (+) Less (-).	Disbursements.	Budget Estimates, 1943-44.	Actuals, 1943-44.	More (+) Less (-).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.—Revenue.				Expenditure—			
Revenue—				Direct Demands on the Revenue—			
Principal Heads of Revenue—				Taxes on Income other			
Taxes on Income other than				than Corporation Tax ..	..	..	..
Corporation Tax	1,72,50	2,92,50	+ 1,20,00	Land Revenue	23,15	23,45	+ 30
Land Revenue	5,41,43	5,07,74	- 33,69	Provincial Excise	31,60	36,07	+ 4,47
Provincial Excise	4,29,42	7,19,51	+ 2,90,09	Stamps	6,66	9,64	+ 2,98
Stamps	2,01,08	2,83,74	+ 82,66	Forest	50,08	80,27	+ 30,19
Forest	71,57	1,16,22	+ 44,65	Registration	32,05	32,68	+ 63
Registration	47,44	75,16	+ 27,72	Charges on account of			
Receipts under Motor				Motor Vehicles Acts ..	48,48	45,07	- 2,81
Vehicles Acts	50,75	63,51	+ 12,76	Other Taxes and Duties.	15,06	16,61	+ 1,55
Other Taxes and Duties ..	1,23,50	3,22,69	+ 1,99,19				
Total, Principal Heads ..	16,37,69	23,81,07	+ 7,43,38	Total, Direct Demands ..	2,07,08	2,44,39	+ 37,31
Irrigation—Net Receipts ..	1,98,35	2,51,30	+ 52,95	Irrigation	1,25,78	1,47,36	+ 21,58
Debt Services	24,00	24,60	+ 60	Debt Services	16,72	16,80	+ 8
Civil Administration	1,59,08	1,71,43	+ 12,35	Civil Administration	12,72,80	13,22,42	+ 49,62
Civil Works and Miscellaneous				Civil Works and Miscellaneous			
Public Improvements	31,26	45,13	+ 13,87	Public Improvements	1,29,81	1,46,70	+ 16,89
Electricity Schemes—Net Receipts.	48,25	50,47	+ 2,22	Electricity Schemes	34,10	33,72	- 38
Miscellaneous	32,11	42,23	+ 10,12	Miscellaneous	2,20,08	4,36,98	+ 2,16,90
Contributions and Miscellaneous				Contributions and Miscellaneous			
adjustments between Central				adjustments between Central			
and Provincial Governments.	13	12	- 1	and Provincial Governments.	..	..	..

SUMMARY OF THE TRANSACTIONS FOR 1943-44—concl.

Receipts.	Budget Estimates, 1943-44.	Actuals, 1943-44.	More (+) Less (-).	Disbursements.	Budget Estimates, 1943-44.	Actuals, 1943-44.	More (+) Less (-).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.—Revenue—cont.							
Extraordinary items	1,76	17,85	+ 16,09	Extraordinary items	1,48,07	6,64,31	+ 5,16,24
				Capital expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2)	1,58	5,06	+ 3,48
Total, Revenue ..	21,32,63	29,84,20	+ 8,51,57	Total, Expenditure on Revenue Account.	21,22,58	29,84,14	+ 8,61,56
Surplus ..	10,05	6	- 9,99				
II.—Capital.							
				Capital expenditure outside the Revenue Account—			
				Irrigation	4,33	5,04	+ 71
				Industrial Development ..	3,89	4,62	+ 73
				Civil Works	8,93	2,64	- 6,29
				Electricity Schemes	20,83	24,92	+ 4,09
				Total ..	37,98	37,22	- 76
III.—Debt.							
<i>Public Debt—</i>				<i>Public Debt—</i>			
Permanent Debt .. ..	..	1,25,10	+ 1,25,10	Permanent Debt	9,92	1,50	- 8,42
Floating Debt	8,50,00	3,39,00	- 5,11,00	Floating Debt	8,50,00	3,39,00	- 5,11,00
Loans from the Central Government .. ..	..	45,00	+ 45,00	Loans from the Central Government	5,79	1,30,27	+ 1,24,48
Total ..	8,50,00	5,09,10	- 3,40,90	Total ..	8,65,71	4,70,77	- 3,94,94
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds ..	65,56	67,91	+ 2,35	State Provident Funds ..	66,31	49,23	- 17,08
Total ..	65,56	67,91	+ 2,35	Total ..	66,31	49,23	- 17,08

<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt ..	43,64	44,09	+ 45
Sinking Fund Investment Account .. ..	..	..	..
Famine Relief Fund ..	2,51	2,60	+ 9
Provincial Road Fund ..	..	11,22	+ 11,22
Deposits of Depreciation Reserve of Commercial concerns	25	31	+ 6
Revenue Reserve Fund ..	..	71,00	+ 71,00
Other Reserve Funds ..	18,03	17,88	— 15
Deposits of Local Funds ..	8,90,31	7,86,16	—1,04,15
Civil Deposits	5,54,13	27,81,51	+22,27,38
Other Accounts	28,18	36,43	+ 8,25
* Advances not bearing interest.	49,03	91,10	+ 42,07
Suspense	7,97,99	19,72,79	+11,74,80
Miscellaneous	9,92	1,50	— 8,42
Total ..	23,93,99	58,16,59	+ 34,22,60

<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	85,11	90,58	+ 5,47

<i>Remittances—</i>			
Remittances	32,50,85	51,14,24	+ 18,63,39
<i>Cash Balance—</i>			
Opening Balance *.. ..	92,66	3,76,02	+ 2,83,36
Grand Total ..	88,70,80	1,49,58,64	+ 60,87,84

<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt ..	9,93	1,46	— 8,47
Sinking Fund Investment Account	27,95	29,45	+ 1,50
Famine Relief Fund ..	..	2,00	+ 2,00
Provincial Road Fund ..	..	7,82	+ 7,82
Deposits of Depreciation Reserve of Commercial concerns .. ..	..	..	..
Revenue Reserve Fund ..	..	58,50	+ 58,50
Other Reserve Funds ..	33,68	28,59	— 5,09
Deposits of Local Funds ..	8,95,31	7,72,13	— 1,23,18
Civil Deposits	5,56,03	25,49,80	+ 49,93,77
Other Accounts	28,88	33,42	+ 4,54
Advances not bearing interest.	48,59	73,28	+ 24,69
Suspense	7,98,09	25,37,71	+ 17,39,62
Miscellaneous	14,39	14,39	..
Total ..	24,12,85	61,08,55	+ 36,95,70

<i>Loans and Advances by Provincial Governments—</i>			
Loans and Advances ..	63,84	68,55	+ 4,71

IV.—Remittances.

<i>Remittances—</i>			
Remittances	32,50,85	50,98,91	+ 18,48,06
<i>Cash Balance—</i>			
Closing Balance	50,68	1,41,27	+ 90,59
Grand Total ..	88,70,80	1,49,58,64	+ 60,87,84

Decrease of cash balance during the year .. 2,34,75
 See also paragraph 14 dealing with 'Balance.'

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

REVENUE RECEIPTS.

5. (i) The increase of 8,51,57 in the revenue receipts is the net result of a rise of 9,22,18 under certain heads and a fall of 70,61 under others. The more important variations are explained below :—

Rise in Revenue.

Head of account.	Main reasons.
<i>Principal Heads of Revenue.</i>	
IV. Taxes on income other than Corporation Tax (+ 1,20,00).	Increase in the share of net proceeds assigned to the Province owing to the betterment in income-tax receipts.
VIII. Provincial Excise (+ 2,90,09).	Larger receipts under 'country spirits' (1,12,16) and 'country fermented liquor' (1,46,99) due to higher rentals as a result of larger consumption of toddy and arrack, increased rates of duty for ordinary arrack and the partial suspension of prohibition, also increase under 'wines and spirits' (20,10) due to increased revenue under licence fees and duty on wines and spirits manufactured in India as a result of shortage of imported foreign liquors and large demand by members of the Armed Forces.
IX. Stamps (+ 82,66)	.. Due partly to the increase in stamp duties from the 1st October 1943 and partly to larger business transactions and investments in immovable property.
X. Forest (+ 44,65)	.. High price of sandalwood, large supplies of timber to the Defence Department and the sale of additional coupes for the supply of charcoal and fuel.
XI. Registration (+ 27,72).	Enhancement of registration fees generally by 50 per cent and increase in the number of registrations.
XII. Receipts under Motor Vehicles Acts (+ 12,76).	Due to the improvement in the shipping position and imports of motor-vehicles and to the number of vehicles paying tax being greater than was anticipated.
XIII. Other Taxes and Duties (+ 1,99,19).	Heavier receipts mainly under 'General Sales Tax' (1,75,88) partly due to the enhancement in the rate and partly to the increased turnover of assesseees owing to the rise in prices and business activity and increased collections under 'Entertainment Tax' (8,06), 'Betting Tax' (5,30), 'Tobacco Duties' (4,18) and the 'Madras Sales of Motor Spirit Taxation Act, 1939' (4,21).

Irrigation—Net Receipts.

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept (+ 31,87).	} Receipt of more land revenue due to irrigation— <i>vide</i> remarks against VII. Land Revenue.
XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept (+ 21,08).	

Head of account.

Main reasons.

Civil Administration.

XXI. Administration of Justice (+ 31,07).	Improvement under 'Receipts of the Official Assignee' (16,69) owing to the provincialization of the Official Assignee and his staff from 1st April 1943, and 'General fees, fines and forfeitures' (12,92) due to larger receipts from magisterial fines and from translation and printing fees in the High Court.
XXII. Jails and Convict Settlements (+ 2,70).	Larger sales of manufactured articles at higher prices.
XXIII. Police (+ 3,82)	Increased contribution for Railway Police (1,07) on account of the grant of temporary additional pay and higher rates of dearness allowance, and larger receipts under 'Recoveries of Overpayments' (1,05) and 'collection of payments for services rendered' (1,02).
XXVI. Education (+ 1,27).	Due to an increase in strength in the Arts and Professional Colleges and the collection of two instalments of fees from students in the Engineering College in connection with the accelerated course.
XXVII. Medical (+ 3,48) . .	Higher 'Hospital Receipts' due to an increase in the number of paying patients.
XXVIII. Public Health (+ 1,98).	Increased receipts under 'Sale proceeds of sera and vaccines.'
XXIX. Agriculture (+ 3,73).	Larger sales of seed and groundnut cake, rise in the price of foodgrains, etc.

Civil Works and Miscellaneous Public Improvements.

XXXIX. Civil Works (+ 13,87).	Larger recoveries on account of centage charges on defence works (15,48), miscellaneous receipts (4,60), and 'Transfer from Central Road Fund' (2,68) due to increased expenditure on works financed from the Central Road Fund, partly reduced by increased refunds (9,56) due to the refund of centage charges on defence works.
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Electricity Schemes—Net Receipts.

XLI. Receipts from Electricity Schemes (+ 2,22).	Increase mainly due to general expansion of load and the levy of a surcharge from industrial consumers (7,55), partly offset by increase under 'Working Expenses' (5,33).
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Miscellaneous.

XLVI. Miscellaneous (+ 8,59).	Mainly under 'Collection of payments for services rendered' (2,83) due to higher receipts on account of special staff for laying down regular alignments for streets in Municipal areas for acquisition of land for local bodies, etc., 'Miscellaneous' (1,86) due to larger recoveries on account of radio receiver sets supplied to Municipal Councils and Panchayats and larger receipts from the sale of coir from the Laccadive Islands due to high price and 'Unclaimed Deposits' (1,30).
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Head of account.

Main reasons.

Extraordinary Items.

LII-B. Civil Defence
(+ 16,08).

Represents mainly the recovery from the Central Government of arrears of contribution towards War Police (including Coastal Special Police) and receipts from the sale of provisions in evacuation camps and from the food depots run by a Co-operative Society for the Government in the Madras City.

*Fall in Revenue.**Principal Heads of Revenue.*

VII. Land Revenue
(- 33,69).

Larger amount transferred to 'XVII' and 'XVIII' as land revenue due to irrigation (59,52), partly offset by increased receipts under (i) 'Ordinary Revenue' (12,36) mainly due to collection of postponed kists in certain districts, (ii) sale proceeds of waste lands and chiefly to redemption of land tax (7,80) and (iii) 'Miscellaneous' (5,44) due to larger receipts from timber and other minor forest produce.

Civil Administration.

XXXII. Industries
(- 36,43).

Decrease chiefly under 'Industries' (48,64) due mainly to the transfer to the head "85-A. Capital Outlay on Provincial Schemes connected with the War, 1939" of the receipts from the sale of handloom cloth, non-textile goods and silk produced at the Kollegal Silk Factories, counterbalanced partly by increases under (i) 'Cinchona Plantations' (6,26) due to larger sales of quinine products and receipts from the sale of charcoal, (ii) 'Fisheries' (2,89) due to larger receipts from fish-curing yards, etc. and (iii) 'Collection of payments for services rendered' (3,04).

DEBT, DEPOSIT AND REMITTANCE HEADS—RECEIPTS.

(ii) The important variations are explained below :—

Permanent Debt (+ 1,25,10)	Floating of a new loan for making a second advance repayment of part of the consolidated debt due to the Central Government.
Floating Debt (- 5,11,00) ..	Treasury bills were issued for only Rs. 60 crore and Ways and Means advances taken for Rs. 2.79 crores against the budget provision of Rs. 3.50 crores and Rs. 5 crores respectively.
Loans from the Central Government (+ 45,00).	Represents interest-free loan granted by the Central Government for the purchase of seeds and manure to be sold by the Agricultural Department in pursuance of the 'Grow More Food Campaign.'
State Provident Funds (+ 2,35).	Increase mainly under 'Contributory Provident Fund.'
Provincial Road Fund (+ 11,22).	The balance of toll compensation grant not drawn by local bodies during the year was credited to the Fund.
Revenue Reserve Fund (+ 71,00).	Vide explanation against "64-A. Transfer to Revenue Reserve Fund" in sub-paragraph (iii) below.

Head of account.	Main reasons.
Deposits of Local Funds (— 1,04,15).	Decrease under 'District Board Funds' (1,27,47), partly set off by increases under 'Municipal Funds' (11,74), 'Education Funds' (5,33), 'Madras Local Fund Assistant Engineers Service Fund' (4,71) and 'Market Committee Funds' (1,93).
Civil Deposits (+ 22,27,38).	Larger receipts chiefly under 'Personal Deposits' (17,68,30), 'Revenue Deposits' (1,39,79), 'Civil Courts Deposits' (69,82), 'Criminal Courts Deposits' (2,91), 'Public Works Deposits' (9,79), 'Trust Interest Funds' (4,15), 'His Excellency the Viceroy's War Purposes Fund' (14,56) and receipts due to 'Deposits on account of purchase of Government of India Defence Bonds' (2,18,48).
Other Accounts (+ 8,25) ..	Increased receipts under 'Subventions from Central Road Fund.'
Advances not bearing interest (+ 42,07).	Larger receipts under 'Civil Advances' (2,22), 'Special Advances' (20,73) and 'Forest Advances' (18,85).
Suspense (+ 11,74,80) ..	Increases under 'Cash Balance Investment Account' (10,68,02), 'Cheques and Bills' (71,60), 'Departmental and Similar Accounts' (14,57) and 'Other Suspense Accounts' (20,61).
Miscellaneous (— 8,42) ..	Due to less purchase of securities of the Madras Loans for cancellation.
Recoveries of Loans and Advances (+ 5,47).	Increases mainly under (i) 'Loans to Presidency Corporation, etc.' (7,00) due chiefly to the write off of a special advance of Rs. 5 lakhs granted to the Madras Corporation, (ii) 'Loans to District and other Local Fund Committees' (1,01), (iii) 'Loans to Municipalities' (1,12), (iv) 'Advances to cultivators' (16,47) due mainly to the write off of certain outstanding loans to agriculturists, (v) 'Advances to cover deficits' (1,71) and (vi) 'Loans for the purchase of Lease-Lend Vehicles' (2,78), partly offset by smaller repayment of short-term loans by the Madras Co-operative Central Land Mortgage Bank (25,05) due to a fall in the short-term loans advanced to the Bank.
Remittances (+ 18,63,39) ..	Due to increases under (i) 'Cash remittances between Treasuries' (12,67,81), (ii) 'Forest Remittances' (1,71,49), (iii) 'Public Works Remittances' (3,81,03), (iv) 'Remittances of Government Commercial Undertakings' (36,32), (v) 'Miscellaneous Remittances' (12,45) and (vi) 'Reserve Bank of India Remittances' (1,13), partly offset by decrease under 'Adjusting Account between Central (Non-Railways) and Provincial Governments' (6,84).

EXPENDITURE ON REVENUE ACCOUNT.

(iii) The total expenditure on revenue account exceeded the budget estimate by 8,61,56. This was the result of an increase of 9,18,05 under certain heads and a decrease of 56,49 under others. The important variations are explained below :—

*Increase in Expenditure.**Direct demands on the Revenue.*

8. Provincial Excise (+ 4,47). Increased expenditure mainly under 'District Executive Establishment' (Rs. 2,67) due to the employment of additional staff in view of the suspension of

Head of account.	Main reasons.
	prohibition and to the higher rates of dearness and travelling allowances and under 'Compensations' (2,65) mainly due to refund to Indian States and other Governments of larger amounts of duty consequent on increased export of spirituous medicinal preparations, beer and Indian-made foreign spirits manufactured in this Province.
9. Stamps (+ 2,98)	.. Larger payments of discount to vendors due to increase in the sale of non-judicial stamps.
10. Forest (+ 30,19)	.. Chiefly under 'Conservancy and Works' (29,11) due to increased expenditure on the extraction and supply of timber to the Defence Department and fuel to the Madras City, on large scale regeneration operations and on pyrethrum cultivation and under 'Establishment' (1,91) due to the grant of higher rates of dearness and travelling allowances.
13. Other Taxes and Duties (+ 1,55).	Increased expenditure under 'Commercial Taxes' due to the increase in the rates of dearness and travelling allowances and the employment of additional staff.

Irrigation.

18. Other Revenue Expenditure financed from ordinary revenues (+ 21,57).	Heavier expenditure on works in connection with the 'Grow More Food Campaign.'
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Civil Administration.

25. General Administration (+ 4,92).	'Due mainly to higher rates of dearness and travelling allowances, larger expenditure on payment of batta to village servants guarding railway lines and entertainment of additional staff, partly offset by recovery from the Defence Department on account of special staff employed for defence purposes.
27. Administration of Justice (+ 4,14).	Higher rates of dearness and travelling allowances, increase in the rates of diet and road money for prosecutors, witnesses, etc. and the provincialisation of the Official Assignee and his staff.
28. Jails and Convict Settlements (+ 26,06).	Larger expenditure under 'Jails' (20,82) on diet, medicines and clothing and bedding due to increase in jail population and rise in prices, and under 'Jail Manufactures' (5,74) due to rise in prices and purchase of more raw materials.
29. Police (+ 24,62)	.. Employment of additional temporary staff on account of war conditions, increase in the rates of dearness and travelling allowances and larger expenditure on clothing, arms and equipments for the District Police.
37. Education (+ 13,91)	.. Higher rates of dearness and travelling allowances and increased grants to local bodies and managements of aided elementary schools towards payment of dearness allowance to teachers.

Head of account.	Main reasons.
38. Medical (+ 17,68) ..	Rise in prices of foodstuffs, medicines, etc. and higher rates of dearness allowance.
39. Public Health (+ 4,70).	Higher rates of dearness and travelling allowances, the out-break of plague in some areas and increased manufacture of sera and vaccines.
40. Agriculture (+ 2,11) ..	Purchase of seeds at increased cost for distribution on a large scale and employment of additional staff in connection with the 'Grow More Food Campaign' and higher rates of dearness and travelling allowances.
42. Co-operation (+ 1,57)..	Employment of additional staff, grant of revised scales of pay to Inspectors and sub-registrars and higher rates of dearness and travelling allowances.
47. Miscellaneous Departments (+ 1,51).	Chiefly under 'Labour' due mainly to higher rates of dearness allowance and increased rates of boarding grants.

Civil Works and Miscellaneous Public Improvements.

50. Civil Works (+ 16,89)..	Chiefly under 'Communications' (5.01) and 'Repairs' (24,39) due to improvements to and maintenance of certain roads taken over from local bodies, repairs to cyclone damages and high prices for materials and Labour and under 'Suspense' (2,21), partly offset by decreases under 'Buildings' (6,83) and 'Grants-in-aid' (8,82) due to postponement of certain works.
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Miscellaneous.

54. Famine (+ 1,78 04) ..	Famine relief operations undertaken on a very large scale in the Ceded Districts owing to a failure of the monsoon.
56. Stationery and Printing (+ 7,78).	Increased expenditure on 'Purchase of Stationery Stores' (6,42) due mainly to the rise in prices and under 'Government Presses' (1,04) due mainly to higher rates of dearness allowance and larger expenditure on stores purchased in India.
57. Miscellaneous (+ 31,13).	Mainly under (i) 'Irrecoverable temporary loans written off' (18,09) due to the write off of certain outstanding loans to agriculturists and of a special advance granted to the Madras Corporation, (ii) 'Contributions' (4,57) due to the payment to local bodies of a further sum towards loss of income from tolls and of grants to meet the cost of enhanced dearness allowance to their employees and (iii) 'Miscellaneous and Unforeseen charges' (7,64) due to larger expenditure on test works for Burma evacuees.

Extraordinary Items.

63. Extraordinary charges (+ 3,62,59).	Represents chiefly the transfer to the Revenue Account of the net capital outlay on State Trading Schemes from '85. A.'
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Head of account.	Main reasons.
64-A. Transfer to Revenue Reserve Fund (+ 71,00).	Contribution from the surplus in the Revenue Account towards expenditure on post-war reconstruction schemes.
64-B. Civil Defence (+ 82,65).	Cost of the fire fighting establishments in the mufassil, the reimbursement to the Central Government of the excess recoveries made in 1942-43 and increased expenditure on War Police, Price control and Food rationing schemes.

Capital Expenditure within the Revenue Account.

19. Construction of Irrigation, Navigation, Embankment and Drainage Works (+ 1,84).	Increased expenditure on new irrigation works in connection with the 'Grow More Food Campaign'.
55-A. Commutation of pensions financed from ordinary revenues (+ 1,64).	Recoveries from other Governments were less than anticipated.

Decrease in Expenditure.

Direct demands on the Revenue.

12. Charges on account of Motor Vehicles Acts (- 2,81).	Short payment of compensation to local bodies for loss of income from tolls under the Madras Motor Vehicles Taxation Act.
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Civil Administration.

43. Industries (- 52,46)	.. Mainly under (i) 'Industries' (51,66) due to the transfer to the head '85-A. Capital Outlay on Provincial Schemes connected with the War, 1939' of the expenditure on State Trading Schemes set off partly by increased expenditure on account of purchase of Stores and materials for the Kerala Soap Institute (4,84) and (ii) Cinchona Plantations (1,85), counter-balanced partly by increase under 'Fisheries' (3,58) due chiefly to increased cost of salt for the fish-curing yards.
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Capital Expenditure outside the Revenue Account.

(iv) The decrease of 76 was the net result of an increase of 5,53 under certain heads and of a fall of 6,29 under 'Civil Works'. The reasons for the main variations are given below :—

81. Capital Account of Civil Works outside the Revenue Account (- 6,29).	Postponement of some works on account of war conditions and delay in completing the preliminaries before starting others.
81-A. Capital Outlay on Electricity Schemes (+ 4,09).	Larger expenditure on the purchase of English Stores and on extension schemes.

DEBT, DEPOSIT AND REMITTANCE HEADS—DISBURSEMENTS.

(v) The reasons for the important variations are given below :—

Permanent Debt (- 8,42) ..	Less purchase of securities for cancellation.
Floating Debt (- 5,11,00) ..	Vide explanation against 'Floating Debt' under 'Receipts' in sub-paragraph (ii) above.
Loans from the Central Government (+ 1,24,48).	Advance repayment of a portion of the consolidated debt due to the Central Government.

Head of account.	Main reasons.
State Provident Funds (— 17,08).	Fewer withdrawals under 'General Provident Fund' (16,79) and 'Contributory Provident Fund' (1,50), partly offset by larger withdrawals under 'I.C.S. Provident Fund' (1,21).
Appropriation for Reduction or Avoidance of Debt (— 8,47).	Amount utilized for purchase and cancellation of securities of loans was less than anticipated.
Sinking Fund Investment Account (+ 1,50).	Larger amount invested.
Famine Relief Fund (+ 2,00).	Investment in securities not contemplated in the budget.
Provincial Road Fund (+ 7,82).	Payments from the fund not provided for in the budget.
Revenue Reserve Fund (+ 58,50).	Investment of the balance at credit of the Fund in Defence Bonds.
Other Reserve Funds (— 5,09).	Decreased expenditure under 'Fund for the Development of Rural Water Supply.'
Deposits of Local Funds (— 1,23,18).	Decrease under 'District Board Funds' (1,49,60), partly offset by increase under 'Municipal Funds' (1,71), 'Education Funds' (4,43), and 'Local Fund Assistant Engineers Service Fund' (7,98).
Civil Deposits (+ 19,93,77).	Larger withdrawals under (i) 'Personal Deposits' (17,16,26), (ii) 'Deposits on account of the purchase of Government of India Defence Bonds' (1,56,90), (iii) 'Revenue Deposits' (40,18), (iv) 'Civil Courts Deposits' (33,37), (v) 'Public Works Deposits' (25,77), (vi) 'Trust Interest Funds' (3,84) and (vii) 'Deposits on account of the Viceroy's War Purposes Fund' (15,67).
Other Accounts (+ 4,54)	Heavier withdrawals from 'Subventions from the Central Road Fund' (7,74), partly offset by smaller withdrawals from 'Deposit Account of grant made by the Imperial Council of Agricultural Research' (1,26) and 'Deposit Account of grants for the relief of groundnut cultivators' (2,21).
Advances not bearing interest (+ 24,69).	Increases chiefly under (i) 'Forest Advances' (18,84), (ii) 'Special Advances' (3,79) and (iii) 'Civil Advances' (1,90).
Suspense (+ 17,39,62)	Increases under 'Cash Balance Investment Account' (16,45,14), 'Cheques and bills' (68,97), 'Departmental and similar accounts' (10,68), and 'Other Suspense Accounts' (14,83).
Loans and Advances (+ 4,71).	Increases under (i) 'Loans to Presidency Corporation' (4,04), (ii) 'Advances to Cultivators' (15,04) in connection with the 'Grow More Food Campaign,' (iii) 'Advances for the purchase of Lease-Lend Vehicles' (12,90), partly offset by a reduction of 25,00 in the Madras Central Co-operative Land Mortgage Bank's requirements for short-term loans.

Head of account.	Main reasons.
Remittances (+ 18,48,06) ..	Due to increases under 'Cash Remittances between Treasuries' (12,67,81), 'Forest Remittances' (1,69,86), 'Public Works Remittances' (3,65,98), 'Remittances of Government Commercial undertakings' (36,06) and 'Miscellaneous Remittances' (12,44), partly offset by decrease under 'Adjusting account between Central (Non-Railways) and Provincial Governments' (4,78).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The Budget Estimates of the year placed the revenue receipts and the expenditure on revenue account at 21,32,63 and 21,22,58 respectively with a prospective surplus of 10,05. In the course of the year, however, the Government were faced with the problem of meeting heavy additional expenditure necessitated by the acute famine in the Ceded Districts, expansion of the direct and indirect control of prices, intensification of the 'Grow More Food Campaign,' grant of higher rates of travelling allowance to all Government servants and grant of enhanced dearness allowances to the lower paid staff. It was apprehended that the existing level of taxation even with its increasing yield would not suffice to meet this extra expenditure. To avoid the anticipated deficit in the revenue account and as an anti-inflationary measure it was decided to raise more revenue by increasing registration fees, stamp duties, the betting tax and the general sales tax. These measures were expected to bring in additional revenue to the tune of Rs. 1½ crores during the year.

The final accounts, however, showed an improvement of 8,51,57 in the receipts and an increase of 8,61,56 in the actual expenditure over the budget anticipations.

On the revenue side, improvement is noticeable under almost all the heads, the bulk having been contributed by the principal heads with the exception of land revenue. The largest contribution was made by 'Provincial Excise' (2,90,09) and 'Other taxes and duties' (1,99,19). The former was due chiefly to larger consumption of toddy and arrack—an index of the increasing spending capacity of the labouring classes—and the latter was the result of the enhancement of the general sales tax and increased turnover of assesses due to rise in prices and business activity. 'Taxes on Income other than Corporation tax' and 'Stamps' also brought in substantial additions of 1,20,00 and 82,66 respectively due to the receipt by the Province of a larger amount in respect of its share of income-tax receipts and the increase in stamp duties and business transactions. Other notable increases were under 'Forest' (44,65), 'Registration' (27,72) and 'Irrigation' (52,95). The increase under 'Forest' was due to the high price of sandalwood, large supplies to the Defence Department and the sale of additional coupes for the supply of charcoal and fuel; while the increases under 'Registration' and 'Irrigation' were the result, respectively, of enhancement of registration fees and increase in the number of registrations and of larger receipts of land revenue due to irrigation.

On the expenditure side, the group heads 'Extraordinary items' (5,16,24) and 'Miscellaneous' (2,16,90) accounted for the bulk of the excess over estimates. The former is composed of 'Extraordinary charges' (3,62,59) representing chiefly the net capital outlay on State Trading Schemes transferred to the revenue account, 'Transfer to the Revenue Reserve Fund' (71,00) being the contribution made from the revenues of the year towards expenditure on 'Post-war Reconstruction Schemes' and 'Civil Defence' (82,65) due mainly to the reimbursement to the Central Government of the sum of 61,59

recovered from them in excess in 1942-43 towards their share of expenditure on A.R.P. and War Police. The latter was chiefly the result of heavy additional expenditure of 1,78,04 incurred on famine relief operations undertaken in the Ceded Districts on a very large scale. The conditions brought about by the war were mainly responsible for the appreciable increases which also occurred under 'Forest' (30,19), 'Civil Administration' (49,62) and 'Irrigation' (21,58).

The marked betterment in the revenue receipts attributable partly to the additional taxation measures introduced during the year enabled the Government not merely to avert a deficit but also to finance the net capital outlay of 3,62,58 incurred on State Trading Schemes, to make a contribution of 71,00 to the Revenue Reserve Fund and to secure a surplus of 6 in the revenue account.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive capital outlay to end of the year.

7. The following table gives the progressive account of the capital expenditure outside the revenue account of the Government of Madras up to the end of 1943-44 :—

Nature of expenditure.	Expenditure up to 1942-43.	Expenditure during 1943-44.	Total.
(1)	(2)	(3)	(4)
1. 68. Construction of Irrigation, etc., works—			
(i) Prior to 1st April 1921	8,28,19	..	8,28,19
(ii) After 1st April 1921—			
(a) Cauvery-Mettur Project	6,37,04	- 1,87	6,35,17
(b) Other Projects	2,65,08	6,91	2,71,99
Total, 68 ..	17,30,31	5,04	17,35,35
2. 72. Capital Outlay on Industrial Development ..	19,99	4,62	24,61
3. 81. Capital Account of Civil Works outside the Revenue Account	1,41,66	2,64	1,44,30
4. 81-A. Capital Outlay on Electricity Schemes	6,29,13	24,92	6,54,05
Total ..	25,21,09	37,22	25,58,31

The capital outlay recorded against items 1 to 4 was provided partly from borrowed funds and partly from balances. The sums provided from borrowed funds for these items were 15,81,44 ; 5,43 ; 29,02 ; and 3,24,66 respectively.

The entire outlay on items 1, 2 and 4 has been incurred on schemes expected to be remunerative with the exception of 2,67,96 under item 1 (i) and 49,62 under item 1 (ii) (b). The distribution of the expenditure included in items 1 and 4 among the several irrigation projects and electricity schemes and a review of their financial results will be found in the succeeding paragraphs.

The progressive expenditure under item 2 relates to the Cinchona Plantations, the Kerala Soap Institute and the Industrial Engineering Workshops. The expenditure during the year relates to the Cinchona Plantations.

Under item 3 is recorded expenditure on certain schemes of building works estimated to cost over 5 lakhs of rupees each such as 'Comprehensive Housing scheme for the Police' and 'Remodelling the General Hospital, Madras.'

Financial Results of Irrigation Works.

8. The financial results of Irrigation Works are elucidated in the form of the Capital and Revenue accounts of all systems as below :—

Names of projects.	Direct capital outlay.		Revenue receipts during 1943-44.			Direct working expenses during 1943-44.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1943-44.	To end of 1943-44.	Direct revenue (Public Works receipts).	Portion of land revenue due to irrigation.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent on capital outlay to end of the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. IRRIGATION WORKS.											
(1) Productive Works.											
1 Cauvery Delta System.	2,50	82,84	22	15,03	15,25	2,66	+ 12,59	15.20	3,66	+ 8,93	10.78
2 Srivaikuntam Anicut System .. ..	..	16,68	10	1,48	1,58	29	+ 1,29	7.73	75	+ 54	3.24
3 Godavari Delta System.	3,75	1,73,87	3,97	51,37	55,34	12,02	+ 43,32	24.91	7,73	+ 35,59	20.47
4 Mehamattur Anicut System .. ..	..	85	1	22	23	8	+ 15	17.65	4	+ 11	12.94
5 Thadapalli Channel System .. ..	..	1,66	3	73	76	9	+ 67	40.36	7	+ 60	36.14
6 Kalingarayan Channel System .. ..	..	1,76	3	42	45	4	+ 41	23.30	8	+ 33	18.75
7 Vriddhachalam Anicut System .. ..	..	1,04	1	33	34	14	+ 20	19.23	5	+ 15	14.42
8 Chembrambakkam Tank System .. ..	..	6,51	3	42	45	20	+ 25	3.84	29	— 4	0.61
9 Marudur Anicut System .. ..	..	59	5	89	94	14	+ 80	135.59	3	+ 77	130.51
10 Pennar River Canals System	3	60,43	4	6,93	6,97	70	+ 6,27	10.38	2,72	+ 3,55	5.87
11 Arkenkota Channel System .. ..	..	1,41	1	21	22	2	+ 20	14.18	6	+ 14	9.93
12 Tirukkoyilur Anicut System .. ..	..	3,89	2	80	82	49	+ 33	8.48	18	+ 15	3.86

13 Shatiatope Anicut System .. ..	..	10,29	2	1,52	1,54	81	+	73	7.09	46	+	27	2.62
14 Cheyyar Anicut System .. ..	..	5,25	1	72	73	54	+	19	3.62	24	-	5	0.95
15 Cumbum Tank System .. ..	..	84	..	11	11	1	+	10	11.90	4	+	6	7.14
16 Poiney Anicut System .. ..	..	2,95	..	96	96	68	+	28	9.49	13	+	15	5.08
17 Periyar System .. ..	..	1,04,65	16	8,66	8,82	2,56	+	6,26	5.98	4,71	+	1,55	1.48
18 Kistna Delta System	1,14	2,12,78	2,58	51,20	53,78	11,54	+	42,24	19.85	9,53	+	32,71	15.37
19 Nandyar Channel System .. ..	..	63	1	14	15	4	+	11	17.46	3	+	8	12.70
20 Lower Coleroon Anicut System .. ..	..	29,14	12	4,66	4,78	1,22	+	3,56	12.22	1,31	+	2,25	7.72
21 Kistna East Bank Canal Extension Scheme	- 31	57,02	9	5,83	5,92	67	+	5,25	9.21	2,57	+	2,68	4.70
22 Polavaram Island Project	3	16,72	1	1,04	1,05	23	+	82	4.90	75	+	7	0.42
23 Cauvery-Mettur Project	- 1,87	* 6,35,17	48	14,82	15,30	2,79	+	12,51	1.97	28,76	-	16,25	2.56
24 Kattalai Scheme	5	40,29	7	1,57	1,64	35	+	1,29	3.20	1,81	-	52	1.29
Total, A. Irrigation— (1) Productive	5,32	14,67,26	8,07	1,70,06	1,78,13	38,31	+	1,39,82	9.53	66,00	+	73,82	5.03
(2) Unproductive Works.													
1 Kurnool-Cuddapah Canal	13	2,33,27	8	3,59	3,67	81	+	2,86	1.23	10,49	-	7,63	3.27
2 Barur Tank .. ..	..	4,28	6	19	25	5	+	20	4.67	19	+	1	0.23
3 Vallur Anicut .. ..	..	74	..	4	4	1	+	3	4.05	3	..	..	..
4 Madras Water-supply and Irrigation System .. ..	..	16,29	60	14	74	22	+	52	3.19	73	-	21	1.29
5 Pelandorai Anicut System .. ..	..	6,43	2	53	55	25	+	30	4.67	29	+	1	0.16
6 Palar Anicut System .. ..	..	23,72	5	2,63	2,68	2,77	-	9	0.38	1,07	-	1,16	4.89
7 Chicacole Minor River System .. ..	..	2,78	..	69	69	35	+	34	12.23	12	+	22	7.91
8 Muniyeru System .. ..	..	5,79	1	48	49	11	+	38	6.56	26	+	12	2.07
9 Dondapad Tank .. ..	..	1,25	..	1	1	..	+	1	0.80	6	-	5	4.00
10 Yerur Tank .. ..	..	62	..	3	3	..	+	3	4.84	3	..	..	..

* Excludes 3,34 being the preliminary expenditure relating to the Cauvery-Mettur Project.

Names of projects, (1)	Direct capital outlay		Revenue receipts during 1943-44.			Direct working expenses during 1943-44. (7)	Net revenue excluding interest.		Interest on capital. (10)	Net profit or loss after meeting interest.			
	During 1943-44. (2)	To end of 1943-44. (3)	Direct revenue (Public Works receipts). (4)	Portion of land revenue due to irrigation. (5)	Total revenue receipts. (6)		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (8)	Rate per cent on capital outlay to end of the year. (9)		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (11)	Rate per cent on capital outlay to end of the year. (12)		
A. IRRIGATION WORKS													
<i>—cont.</i>													
(2) Unproductive Works													
<i>—cont.</i>													
11 Sagileru Tank	4,47	..	5	5	4	+	1	0.22	20	—	19	4.25
12 Atmakur Tank	1,12	..	2	2	1	+	1	0.89	5	—	4	3.57
13 Jangamaheswarapuram Tank	61	..	1	1	..	+	1	1.64	3	—	2	3.28
14 Anamasamudram Beraperu Tank	72	..	1	1	2	—	1	1.39	3	—	4	5.56
15 Hajipuram Tank	2,79	..	5	5	..	+	5	1.79	12	—	7	2.51
16 Ponnalūr Tank	1,93	..	5	5	1	+	4	2.07	9	—	5	2.59
17 Markapur Tank	1,25	..	5	5	11	—	6	4.80	6	—	12	9.60
18 Nagavalli River System	20	17,43	1	1,05	1,06	24	+	82	4.70	78	+	4	0.23
19 Venkatapuram Tank	3,72	..	2	2	1	+	1	0.27	17	—	16	4.30
20 Bhavanasi Tank	2,54	..	5	5	3	+	2	0.79	11	—	9	3.54
21 Yellanur Tank	2,39	..	3	3	2	+	1	0.42	11	—	10	4.18
22 Panchapatti Reservoir	3,28	..	..	..	1,32	—	1,32	40.24	15	—	1,47	44.82
23 Siddapur Tank	7,91	..	4	4	1	+	3	0.38	36	—	33	4.17
24 Nagavaram Anicut and Supply Channel	1,07	..	3	3	2	+	1	0.93	5	—	4	3.74
25 Mopad Reservoir System	57	22,51	..	42	42	6	+	36	1.60	1,00	—	64	2.84
26 Kanniyampalayam Anicut	1,07	4	2	6	12	—	6	5.61	5	—	11	10.28
27 Toludur Reservoir Project	23,71	2	1,47	1,49	42	+	1,07	4.51	1,07	..	..	..

28	Thippayapalem Project.	..	5,72	..	4	4	2	+	2	0.35	25	—	23	4.02
29	Basavannah Channel ..	..	5,83	..	..	..	6	—	6	1.03	26	—	32	5.49
30	Duvvaleru Project ..	..	1,47	..	..	..	2	—	2	1.36	7	—	9	6.12
31	Uduthorahalle Scheme.	8	8	..	..	..	..	..	..	..	..	..	..	..
32	Mahadevapuram Tank Project ..	9	9	..	..	..	..	..	..	..	..	..	..	..
Total, A. Irrigation—														
(2) Unproductive ..	1,07	4,06,88	89	11,74	12,63	7,11	+	5,52	1.36	18,28	—	12,76	3.14	
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.														
(2) Unproductive Works.														
1	Vedaranniyam Canal ..	..	1,33	1	..	1	3	—	2	1.50	6	—	8	6.02
2	Buckingham Canal ..	80	89,89	1,35	..	1,35	6,34	—	4,99	5.55	4,03	—	9,02	10.03
Total, B. Navigation, etc., Works ..		80	91,22	1,36	..	1,36	6,37	—	5,01	5.49	4,09	—	9,10	9.98
Total, Construction of Irrigation, etc., Works ..		7,19	* 19,65,36	10,32	1,81,80	1,92,12	51,79	+	1,40,33	7.14	88,37	+	51,96	2.64

The net profit during the year was 2.64 per cent as against 1.90 per cent in the previous year. The increased profit is mainly due to an increase of Rs. 15.02 lakhs in the net revenue of the year.

Works in the Irrigation Department are classified as 'Productive' or 'Unproductive' according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test involves some *pro forma* adjustments which do not appear on the face of the Government accounts. If a work classed as 'Productive' fails to yield the prescribed return in three successive years, it is transferred to the 'Unproductive' class. Similarly, if a work classed as 'Unproductive' succeeds in yielding in three successive years the prescribed return, it is transferred to the 'Productive' class. Productive canals in the Province continued to satisfy the conditions of productivity and to yield the relevant return on the capital invested during the year. None of the 'Unproductive' canals was transferred to the 'Productive' class during the year.

* Excludes (i) 49,62 being the expenditure on special accelerated and widespread programme of improvements to minor irrigation works classed under "68-A. Irrigation—(2) Unproductive works" as no Capital and Revenue Accounts are kept for them and (ii) 3,34 being the preliminary expenditure relating to the Cauvery Mettur Project.

Financial Results of Electricity Schemes.

9. The Government electrical undertakings in the Madras Province comprise both Hydro-Electric and Thermo-Electric Schemes. They have been undertaken with the expectation that they will be remunerative, i.e., that the net revenue (gross revenue less working expenses including depreciation) derived from each scheme will cover the prescribed annual interest charges on the capital invested on the expiry of ten years from the date of the closure of the construction accounts. The abstract below shows the Capital and Revenue Accounts of the Schemes for which Revenue Accounts have been opened :—

Names of Projects. (1)	Direct capital outlay.		Gross revenue during 1943-44. (4)	Working expenses.			Net revenue excluding interest.		Interest on capital. (10)	Net profit or loss after meeting interest.	
	During 1943-44. (2)	To end of 1943-44. (3)		Depreciation. (5)	Direct working expenses. (6)	Total working expenses. (7)	Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (8)	Rate per cent on capital outlay to end of the year. (9)		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (11)	Rate per cent on capital outlay to end of the year. (12)
<i>Hydro-Electric Schemes.</i>											
Pykara Hydro-Electric Scheme (a) ..	2,59	3,29,80*	56,92	10,93	11,70	22,63	+ 34,29	10.40	14,61	+ 19,68	5.97
Mettur Hydro-Electric Scheme (b) ..	2,90	2,14,59	27,44	6,83	6,97	13,80	+ 13,64	6.36	9,48	+ 4,16	1.94
<i>Thermo-Electric Schemes.</i>											
Vizagapatam Scheme (c)	2,75	26,54	2,31	..	2,33	2,33	- 2	0.08	1,10	- 1,12	4.22
Bezwada Scheme (c)	3,45	39,10	6,24	..	3,36	3,36	+ 2,88	7.37	1,66	+ 1,22	3.12
Cocanada Scheme (d)	- 1	5,85	91	..	1,23	1,23	- 32	5.48	27	- 59	10.10
Total ..	11,68	6,15,88	93,82	17,76	25,59	43,35	+ 50,47	8.19	27,12	+ 23,35	3.79

(a) Eleventh year of operation.

(b) Seventh year of operation.

(c) Fifth year of operation.

(d) Fourth year of operation.

* Includes Rs. 21,962 on preliminary investigation of the West Coast Extensions.

The net profit to Government (after meeting interest charges) in the year 1943-44 on account of the schemes was 3.79 per cent on the capital invested to the end of the year, as against 3.51 per cent in the previous year. It will be seen that there is practically no appreciable increase in the percentage return. This is mainly due to the retarded growth in load due to restrictions on account of war.

Expenditure on Important Capital Projects under construction.

10. *Papanasam Hydro-Thermal Project.*—The project has been sanctioned by Government at an estimated cost of Rs. 1,79,00,000.

The following statement gives a summary of the expenditure incurred on the Papanasam Hydro-Thermal Project under the various sub-heads, as against the estimates sanctioned technically so far. The project was commenced in May 1938 and construction accounts were closed on 31st March 1944 :—

Name of work.	Estimate amount.	Expenditure to end of 1943-44.
	RS.	RS.
Works—		
Preliminary surveys	45,000	26,068
Civil Works and Power Station	1,11,78,522	88,58,578
Transmission lines	27,48,400	16,45,303
Expenditure on A.R.P. measures	22,150	6,145
Total, Works ..	1,39,94,072	1,05,36,094
Establishment and general charges	14,36,590	11,76,525
Tools and Plant	6,10,510	5,38,350
Suspense .. .. .	..	5,82,620
Charges in England	29,300	26,582
Loss or gain by exchange .. .. .	..	98
<i>Deduct</i> —Receipts and Recoveries on Capital Account .. .. .	..	— 1,78,377
Net Total ..	1,60,70,472	1,26,81,892

Note.—Government have also sanctioned an expenditure of Rs. 10,61,750 on distribution of power in the Papanasam Project area and the adjoining State of Travancore, against which an expenditure of Rs. 63,897 has been incurred to end of 1943-44.

COMMITMENTS.

11. In the Appendix to this compilation will be found a statement showing the extent to which the Government of Madras stood committed at the end of

1943-44 to expenditure on works, the cost of which is debitable outside the revenue account. It will be seen therefrom that the further liabilities in respect of these commitments which remain to be discharged after 1943-44 amount to 1,90,36.

DEBT POSITION—GENERAL STATEMENT.

12. The following statement sets forth the debt position of the Madras Government at the beginning and at the close of the year 1943-44:—

Nature of Debt.	Amount of Debt.		Difference (+) or (-).
	On 1st April 1943. (2)	On 31st March 1944. (3)	
(1)			(4)
Permanent Debt	6,30,12	7,53,72	+1,23,60
Loans from the Central Government ..	5,94,81	5,09,54	- 85,27
Unfunded Debt	4,47,83	4,66,51	+ 18,68
Grand Total, Rupee Debt ..	16,72,76	17,29,77	+ 57,01
<i>Deduct</i> —Outstanding loans and advances made by the Provincial Government.	- 5,19,81	- 4,97,78	+ 22,03
Net Debt ..	11,52,95	12,31,99	+ 79,04

It will be seen from the statement that there was an increase of 79,04 in the net indebtedness of Government at the close of the year. The increase was the result of additions of 1,23,60 and 18,68 under Permanent and Unfunded Debts and a reduction of 22,03 in the assets of the Province through the Provincial Loan Account, partly offset by a reduction of 85,27 under Loans from the Central Government.

(i) *Permanent Debt*.—A loan of 1,25,10 was raised in the open market during the year at an issue price of Rs. 99-8-0 for every Rs. 100 of the loan for a second advance repayment of a portion of the consolidated debt due to the Central Government. The loan has a currency of 13 years, and bears interest at 3 per cent per annum. It is repayable at par on the 14th September 1956.

The particulars of the loans raised in the open market by the Madras Government are given in the statement in paragraph 8 of the report in Part B. It will be seen therefrom that the total amount of the loans raised so far was 7,84,93 and the balance of loan outstanding on the 31st March 1944 was 7,53,72. The proceeds of the loans were utilized for wholly productive capital expenditure, for loans to local bodies, agriculturists and others and for the repayment of part of the loans due to the Central Government as shown below:—

Electricity Schemes	2,87,73
Irrigation Works	20,03
Advances to local bodies, agriculturists, etc.	2,27,07
Advance repayment of loan to the Central Government ..	2,50,10
Total ..	<u>7,84,93</u>

In accordance with the notifications inviting applications for the open market loans raised by the Government, the following provision for the amortization of each loan is made annually beginning with the financial year immediately following that in which the loan was raised :—

(a) *Contribution to the Depreciation Fund.*—A sum equal to $1\frac{1}{2}$ per cent of the total nominal amount of the loan is set apart annually for the purchase of the securities of the loan for cancellation.

(b) *General Sinking Fund.*—In addition to the annual contribution to the respective Depreciation Funds, an annual contribution is also made to a General Sinking Fund for the amortization of the loans. The contribution to the Fund is made on a scale according to which the accumulations in the Fund (allowing for betterment) would be sufficient, if continued on that scale, to repay the undischarged balance of the loans in full on maturity.

In the year under report, the following amounts were adjusted to the Sinking Fund which comprises Depreciation Funds for the respective loans and a General Sinking Fund :—

Particulars. (1)	Loan Deprecia- tion Fund. (2)	General Sinking Fund. (3)	Total. (4)
3 per cent Loan, 1952 (I issue)	2,46	6,36	8,82
3 per cent Loan, 1952 (II issue)	1,04	3,86	4,90
3 per cent Loan, 1953	2,27	5,86	8,13
3 per cent Loan, 1959	2,25	3,33	5,58
3 per cent Loan, 1955	1,88	6,93	8,81
Total	9,90	26,34	36,24

Out of a total of 36,24 set apart for the Sinking Fund, a sum of 11,33 was met from the recoveries in the Provincial Loan Account. The amounts redeemed during the year out of the Depreciation Funds of the 3 per cent loans, 1959 and 1955 were 1,00 and 50 respectively. A sum of 29,45 was invested during the year in the 3 per cent loan of 1953-55 of the Central Government from the accumulated balances in the Sinking Fund. The total of the amount invested from these balances to the end of the year was 1,04,05. The interest of 2,67 which accrued on the investments was credited to the Fund.

(ii) *Loans from the Central Government.*—The consolidated debt due to the Central Government is repayable in half-yearly instalments over a period of 45 years from 1937-38 to 1981-82 with interest at $4\frac{1}{2}$ per cent. The Government have the option of redeeming between the 1st April 1945 and the 15th October 1946 any part not exceeding one-half of the principal of this debt outstanding on the 31st March 1945 and of redeeming between the 1st April 1960 and the 15th September 1961 the whole or any part of the remainder of the debt. In 1942-43 the Central Government suggested that it might be convenient to both the Governments if arrangements were made for advance repayment of a portion of the consolidated debt due to it. In accordance with this suggestion a loan of 1,25,00 was floated in September 1942, the entire proceeds of which were utilized in partial repayment of the debt in 1942-43. Consequently, the annual equated payment towards principal and interest in respect of the debt was reduced from 39,29 to 32,50. In order to make a second advance repayment, a loan of 1,25,10 was floated in September 1943, the entire proceeds of which were utilized in partial repayment of the debt. By this second advance repayment, the annual equated payment towards principal and interest in respect of the debt was

further reduced from 32,50 to 25,63. The total amount paid towards principal during the year was 1,30,27 of which 1,25,10 was met from the new loan, 2,11 from revenue and the balance of 3,06 from recoveries in the Provincial Loan Account.

An interest-free loan of 45,00 was granted during the year by the Central Government representing half the amount required for financing the scheme of distribution of manure and seeds in connexion with the 'Grow More Food Campaign.' The loan is repayable by the end of the financial year 1945-6.

(iii) *Unfunded Debt.*—This comprises mainly the provident fund balances of Government servants and also includes a sum of 2,52 representing certain irredeemable loans and endowments.

(iv) *Loans and Advances made by the Provincial Government.*—An analysis of the loans and advances disbursed by the Government and outstanding on the 31st March 1943 and on the 31st March 1944 is given below :—

	On 31st March 1943.	On 31st March 1944.
(i) Loans to local authorities	3,78,83	3,56,55
(ii) Advances to cultivators	1,04,07	99,35
(iii) Loans to Co-operative Societies and Land Mortgage Banks	28,91	25,82
(iv) Advances under Special Laws	1,56	1,32
(v) Loans to Government servants	15	19
(vi) Other Loans and Advances	6,29	14,55
Total ..	5,19,81	4,07,78

There was a decrease of 22,03 in the outstandings as compared with the previous year due to the excess of receipts over disbursements during the year. The decrease occurred chiefly under 'Loans to local authorities,' 'Advances to cultivators' and 'Loans to Co-operative Societies and Land Mortgage Banks,' partly counter-balanced by increase in the outstandings mostly under 'Other Loans and Advances' due to advances made during the year for purchase of Lease-Lend Vehicles. An account of the transactions under 'Loans and Advances' is given in Statement No. 5 of Part B of this compilation. The nature of the transactions is explained in paragraph 77 *et seq* of the report.

The recoveries of the loans were generally normal.

The total amount written off as irrecoverable during the year was 18,68 as against 98 in the previous year and is chiefly due to the write off of a loan of Rs. 5 lakhs granted to a local body to cover the loss caused by the exodus of the population on the advice of Government and of Rs. 13.32 lakhs representing the outstanding loans to cultivators paying an annual assessment of Rs. 40 and less in Bellary district owing to their poor economic condition.

(v) *Debt services.*—The total net charge on the revenues of the province during the year on account of service of the debt was 68,76 as shown below :—

(i) Contribution to Sinking Funds	36,24
(ii) Interest on open market loans	20,37
(iii) Discount, brokerage, etc., on the loan raised in the open market during the year and miscellaneous charges connected with the management of debt.	1,60
(iv) Interest on floating debt	25
(v) Interest on certain irredeemable loans	17
(vi) Payment towards the consolidated debt due to Central Government	29,06
(vii) Interest on State Provident Fund balances	17,34
Total ..	<u>1,05,03</u>

Deduct—

(1) Recoveries in the Provincial Loan Account utilized towards amortization of debt ..	14,39
(2) Interest accrued to the Provincial Government through the Provincial Loan Account ..	21,88
Total ..	<u>36,27</u>

Net charge .. 68,76

This works out to about 2·3 per cent of the annual revenues of the province.

GUARANTEES GIVEN BY THE GOVERNMENT OF MADRAS IN RESPECT OF LOANS RAISED BY LOCAL BODIES, ETC.

13. The statement given below indicates the guarantees given by the Government of Madras and outstanding on 31st March 1944 :—

Name of the public or other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March 1944.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.	RS.	
1. The Madras Co-operative Central Land Mortgage Bank, Limited, Madras.	The Madras Co-operative Land Mortgage Banks Act, 1934, section 6.	Full and unconditional guarantee of the principal of and interest on the debentures issued by the Bank on or after the 31st July 1934, such debentures being issued for periods not exceeding in any case 25 years from the date of issue.	3,50,00,000	2,85,96,800	The Bank agreeably to the instructions of Government maintains Debenture Redemption Fund Accounts and makes adequate contributions to them so as to meet the debentures issued at maturity.
2. Court of Wards on behalf of the Vizianagram Estate.	..	Letter of guarantee—whole or portion of the loan taken from the Imperial Bank of India remaining unrecovered.	10,00,000	2,99,687	The guarantee has been given to enable the Court of Wards to raise a loan from the Imperial Bank of India to carry on the administration of the estate.
3. Kodumur Weavers' Co-operative Society, Kurnool district.	..	Guarantee to indemnify Kurnool District Central Co-operative Bank against business losses of this society in working the relief scheme for a period of six months from 2nd October 1943.	6,000	6,000	The guarantee has been given for working the Weavers' Relief Scheme sanctioned by Government.
4. Saidapet Weavers' Co-operative Society, Chingleput district.	..	Guarantee to the Conjeevaram Central Co-operative Bank against losses in financing this society in working the relief scheme for a period of six months from 20th October 1943.	5,000	1,061	Do.
5. The Madras Handloom Weavers' Provincial Co-operative Society.	..	Guarantee to the Madras Mills Company for repayment of loans advanced to the Madras Handloom Weavers' Provincial Co-operative Society, Ltd., up to 3rd June 1944.	10,00,000	10,00,000	For the purchase of yarn and for payment of dues to mills by the Provincial Society.

	..	Guarantee to the Madras Provincial Co-operative Bank for repayment of loans advanced to the Madras Handloom Weavers' Provincial Co-operative Society, Limited, for a period of six months from 4th December 1943.	20,00,000	20,00,000	Do.
	..	Guarantee to the Madras Provincial Co-operative Bank for repayment of loans advanced to the Madras Handloom Weavers' Provincial Co-operative Society, Limited, for a period up to 3rd June 1944.	10,00,000	2,99,997	Do.
6. The Vizagapatam Co-operative Stores, Limited, Vizagapatam.	..	Guarantee to make good losses, if any, sustained by the stores as in working the emergency scheme.	Not fixed. The losses, if any, cannot be finally determined till the scheme is wound up.	39,829	For working the emergency food supply scheme at Vizagapatam.
7. Co-operative Stores Societies in other districts.	..	Guarantee for the repayment of loans advanced by Co-operative District Central Banks or the Madras Provincial Co-operative Bank to the Co-operative Stores in connection with the scheme of distribution of food-stuffs in certain mufassil towns through Co-operative Stores. It is restricted to the repayment of loans advanced in connection with the special stocks to be held under the scheme to the Co-operative Stores by the District Central Banks from their own funds or from borrowings from the Madras Provincial Co-operative Bank.	Not fixed. The amounts required for the purchase of special stocks will vary from time to time.	4,34,248	For the working of emergency food supply scheme in mufassil towns.

BALANCE.

14. The following statement shows the actual 'Ways and Means' position of the Province month by month during the year under review:—

Month.	Opening cash balance.		Receipts.	Disbursements.	Closing cash balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1943.						
April	64,48	3,11,54	8,85,73	9,36,14	23,60	3,02,01
May	23,60	3,02,01	10,04,57	11,76,92	16,00	1,37,26
June	16,00	1,37,26	11,61,68	11,95,08	— 1,53	1,21,39
July	— 1,53	1,21,39	8,72,32	9,73,63	93	17,62
August	93	17,62	12,97,57	12,91,61	7,55	16,96
September	7,55	16,96	16,20,42	14,57,29	7,33	1,80,31
October	7,33	1,80,31	13,53,37	13,26,77	10,29	2,03,95
November	10,29	2,03,95	11,57,32	12,22,55	9,78	1,39,23
December	9,78	1,39,23	13,19,50	14,03,09	— 16,19	81,61
1944.						
January	— 16,19	81,61	12,53,94	14,38,97	2,76	— 1,22,37
February	2,76	— 1,22,37	16,81,12	14,33,14	— 10,13	1,38,50
March	— 10,13	1,38,50	9,75,07	9,62,17	84,13	57,14

* The bank balance shown in column (7) represents the balance according to the Government accounts.

Under an agreement with the Reserve Bank of India, the Government of Madras have to maintain a minimum balance of Rs. 40 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a 'Ways and Means' advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include 'Ways and Means' advances and treasury bills and their repayment.

There was only one occasion on which the Government had to issue treasury bills during the year. Three months' treasury bills of the face value of 60,00 were issued on the 15th October 1943 at a discount of 13 annas, 7 pies per hundred per annum. The total discount was 13. All the bills were discharged within the year.

The total amount of 'Ways and Means' advances taken during the year from the Reserve Bank was 2,79,00. All the advances were paid before the close of the year and the interest paid on them amounted to 12. The periods for which the advances were taken ranged between 7 days and 12 days and the rate of interest was 2 per cent per annum.

Besides the cash balance of 1,41,27 held at the end of the year, the Government possessed resources in the shape of investments in treasury bills and other securities of the Central Government and in their own securities. With the exception of certain securities earmarked for specific purposes, these investments are accounted for under the suspense head 'Cash Balance Investment Account.' The total investments held by Government at the beginning and at the end of the year under report were as follows:—

	On 1st April 1943.	On 31st March 1944.
Cash Balance Investment Account	4,38,85	10,15,97
Earmarked investments	2,12,08	3,19,94
Total	6,50,93	13,35,91

The interest realized during the year on the Cash Balance Investment Account was 2,40 as shown below:—

Interest on investment in Treasury Bills ..	3,47
Interest on other investments (including advance interest of—2,38 paid at the time of investment)	— 1,07
	<u>2,40</u>

The year opened with a balance of 10,26,95 (cash 3,76,02; investments 6,50,93) and closed with a balance of 14,77,18 (cash 1,41,27; investments 13,35,91). These balances include certain amounts earmarked for specific purposes, the details of which are given in the tabulated statement at the end of this paragraph. Excluding these earmarked amounts the opening and closing balances were 6,91,86 and 10,17,11 respectively. There was thus an increase of 3,25,25 in the unearmarked balance which is arrived at as shown below:—

(1) Additions to the balance—

Revenue surplus	6
Increase in State Provident Fund balances	18,68
Excess of receipts over disbursements under Loans and Advances by Provincial Government	22,03
Excess of receipts over disbursements under other debt heads excluding 5,77,12 invested during the year	3,21,70
Total ..	<u>3,62,47</u>

(2) Withdrawal from the balance—

Capital expenditure outside the Revenue Account	37,22
Net increase (1) — (2) ..	<u>3,25,25</u>

The following statement shows the earmarked balances at the beginning and at the close of the year under review:—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1943.			Balance on 31st March 1944.		
	Cash. (2)	Investments. (3)	Total. (4)	Cash. (5)	Investments. (6)	Total. (7)
1 Sinking Funds of Government Loans ..	1,60	74,60	76,20	9,60	1,04,05	1,13,65
2 Famine Relief Fund	1,37	69,93	71,30	1,97	71,93	73,90
3 Revenue Reserve Fund	58,50	..	58,50	71,00	58,50	1,29,50
4 Deposit Account of the Fund for the development of Rural Water-supply ..	20,92	..	20,92	10,81	..	10,81
5 Depreciation and Special Reserves—						
(a) Commercial concerns	3,48	..	3,48	3,78	..	3,78
(b) Government Presses	15,54	..	15,54	15,54	..	15,54
(c) Electricity Schemes	94	67,55	68,49	35	85,46	85,81
6 Provincial Road Fund	12,84	..	12,84	16,25	..	16,25
7 Subventions from the Central Road Fund.	10	..	10	60	..	60
8 Deposit Account of grants from—						
(a) The Imperial Council of Agricultural Research	15	..	15	10	..	10
(b) The Indian Central Cotton Committee	3	..	3	2	..	2
(c) The Central Government—						
(i) for economic development and improvement of rural areas ..	1,40	..	1,40	1,03	..	1,03
(ii) for development of sericulture industry	1	..	1	8	..	8
(iii) for development of handloom industry	62	..	62	9	..	9
(d) Indian Research Fund Association.	32	..	32	14	..	14
9 Deposit Account of contributions for cattle improvement	10	..	10	14	..	14
10 Deposit Account of grants for the relief of groundnut cultivators	5,09	..	5,09	7,16	..	7,16
11 Deposit Account of grants made from the Fund for the benefit of cotton growers.	..	..	..	1,47	..	1,47
Total ..	1,23,01	2,12,08	3,35,09	1,40,13	3,19,94	4,60,07

The nature of the balances in these accounts is explained in paragraphs 20-31 and 49-57 of Part B of this compilation and a certificate of verification of the balances and investments is given in paragraphs 2, 25 and 30, *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

15. The general financial position of the Province continued to be favourable. The outstanding feature of the revenue position of Government was that the upward trend noticeable during the past few years both in the revenue receipts and the expenditure chargeable thereto was even more marked in the year under report. While the extraordinary conditions created by the war have on the one hand led to expansion of governmental activities and consequently to increase in expenditure, the high prices and general employment resulting from the same causes have on the other hand led to increasing yield from the more elastic sources of revenue like income-tax, excise, stamps, and commercial taxes. The growth in revenue has therefore been able to keep pace with the increase in expenditure.

Government had on the whole a substantial balance with the Reserve Bank of India. On a number of occasions, however, Government had to take ways and means advances from the Reserve Bank owing to the bank balance having fallen short of the stipulated minimum of Rs. 40 lakhs. Treasury bills were also issued once during the year. The 'Ways and Means' advances taken and treasury bills issued during the year amounted to 2,79,00 and 60,00 as against 3,80,00 and 1,50,00 respectively in the previous year. The closing cash balance of the Province stood at 1,41,27 as against 3,76,02 in the preceding year. The reduction was the result of investments made during the year.

The net indebtedness of Government showed an increase of 79,04 as compared with the previous year due chiefly to the interest-free loan of 45,00 granted by the Central Government in connection with 'Grow More Food Campaign' and to the increase of State Provident Fund balances. The open market loan of 1,25,10 raised during the year was utilised towards a second advance repayment of a portion of the consolidated debt due to the Central Government. As the loan was floated with a nominal rate of interest of 3 per cent. against 4½ per cent. payable to the Central Government, the repayment has indirectly benefited Government.

The net liability of Government on account of Public Debt, Unfunded Debt, etc., at the end of the year was 12,27,69 (*Vide* details below) as against 11,82,82 on the 31st March 1943 :—

Assets.		Liabilities.	
Loans and Advances by Provincial Government ..	4,97,78	Public Debt	12,63,26
Investments of Famine Relief Fund, Sinking Funds, Revenue Reserve Fund and Reserve Funds of Electricity Schemes ..	3,19,94	Unfunded Debt	4,66,51
Balance. { Investments ..	10,15,97	Deposits and Advances	14,54,54
{ Cash	1,41,27	Remittances	18,34
Total ..	19,74,96	Total ..	32,02,65
Net liability ..	12,27,69		

There were also commitments of Government to expenditure on works debitable outside the revenue account to the extent of 1,90,36. Against these liabilities and commitments, the Province owns several remunerative irrigation and electrical works on which over Rs. 22 crores have been invested. Besides, there are various physical assets of the Province such as land, buildings, communications, forests, etc., which have necessarily to be omitted from this review since their value cannot be properly assessed.

A.—GENERAL FINANCE ACCOUNTS.

II.—ACCOUNTS.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1943-44.	Disbursements.	Actuals for 1943-44.
(1)	(2)	(3)	(4)
	RS.		RS.
Ordinary revenue receipts.	29,84,20,182	Revenue expenditure ..	29,79,07,721
		Capital expenditure within the Revenue Account	5,06,935
(A) Total revenue receipts	29,84,20,182	(A) Total expenditure on Revenue Account ..	29,84,13,756
		Capital expenditure out- side the Revenue Account	37,22,137
Public Debt incurred ..	5,09,10,000	Public Debt discharged.	4,70,77,454
Unfunded Debt incurred.	67,90,632	Unfunded Debt dis- charged	49,22,435
Deposits and Advances.	58,16,59,066	Deposits and Advances.	61,08,55,372
Loans and Advances by Provincial Govern- ments	90,57,591	Loans and Advances by Provincial Govern- ments	68,54,384
Remittances	51,14,24,092	Remittances	50,98,90,948
Total Receipts ..	1,45,82,61,473	Total Disbursements ..	1,48,17,36,436
(B) (Opening) Cash balance	3,76,02,174	(B) (Closing) Cash balance	1,41,27,161
Grand Total ..	1,49,58,63,647	Grand Total ..	1,49,58,63,647

RS.

(A) Revenue surplus during the year 6,426

(B) Decrease of cash balance during the year 2,34,75,013

See also paragraph 14 of the Report on page 28 dealing with "Balance."

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
A. Principal Heads of Revenue—	RS.	A. Direct Demands on the Revenue—	RS.	RS.	RS.
IV. Taxes on Income other than Corporation Tax	2,92,50,000	7. Land Revenue	15,099	23,30,135	23,45,234
VII. Land Revenue	5,07,74,366	8. Provincial Excise	1,93,523	34,13,968	36,07,491
VIII. Provincial Excise	7,19,50,548	9. Stamps	2,880	9,60,991	9,63,871
IX. Stamps	2,83,73,777	10. Forest	5,87,572	74,39,219	80,26,791
X. Forest	1,16,22,566	11. Registration .. .. .	..	32,67,899	32,67,899
XI. Registration	75,15,857	12. Charges on Account of Motor Vehicles Acts	43,09,438	2,57,216	45,66,654
XII. Receipts under Motor Vehicles Acts	63,50,949	13. Other Taxes and Duties	51,000	16,10,268	16,61,268
XIII. Other Taxes and Duties	3,22,68,766				
Total ..	23,81,06,829	Total ..	51,59,512	1,92,79,696	2,44,39,208
C. Irrigation, Navigation, Embankment and Drainage Works—		C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17. Interest on works for which Capital Accounts are kept ..	88,37,275	..	88,37,275
Gross Receipts—		18. Other Revenue Expenditure financed from ordinary revenues	1,41,050	57,57,551	58,98,601
Direct Receipts ..	10,32,465				
Portion of Land Revenue due to Works ..	1,81,80,211				
Deduct—Working expenses ..	— 51,79,362				
Net Receipts ..	1,40,33,314				

XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
	Direct Receipts ..	2,59,376			
	Portion of Land Revenue due to Works ..	1,08,37,868			
		1,10,97,244			
	Total ..	2,51,30,558	Total ..	89,78,325	57,57,551
E. Debt Services—			E. Debt Services—		
XX. Interest	24,59,769		22. Interest on Debt and other Obligations	63,77,052	63,77,052
			Deduct—		
			Interest transferred to Commercial Departments	— 1,21,98,511	— 1,21,98,511
			Net amount met out of ordinary revenues	— 58,21,459	— 58,21,459
			23. Appropriation for Reduction or Avoidance of Debt	41,41,611	41,41,611
	Total ..	24,59,769	Total ..	— 16,79,848	— 16,79,848
F. Civil Administration—			F. Civil Administration—		
XXI. Administration of Justice ..	51,01,536		25. General Administration ..	32,09,254	2,68,42,281
XXII. Jails and Convict Settlements.	11,23,635		27. Administration of Justice ..	22,78,937	82,40,866
XXIII. Police	10,29,961		28. Jails and Convict Settlements.	38,238	63,77,306
XXVI. Education	10,83,939		29. Police	9,54,223	2,15,76,343
XXVII. Medical	12,73,094		36. Scientific Departments .. .. .	..	1,07,448
XXVIII. Public Health	4,47,742		37. Education	1,97,792	3,16,73,138
XXIX. Agriculture	11,86,604		38. Medical	1,64,926	1,28,45,407
XXX. Veterinary	1,48,797		39. Public Health	21,643	28,47,441
XXXI. Co-operation	3,13,352		40. Agriculture	51,549	37,77,220
XXXII. Industries	44,32,983		41. Veterinary	35,740	15,34,016
XXXIII. Aviation	7,015		42. Co-operation	35,395	17,18,279
XXXVI. Miscellaneous Departments.	9,94,711		43. Industries	1,66,745	45,87,979
			47. Miscellaneous Departments ..	51,984	29,08,110
	Total ..	1,71,43,369	Total ..	72,06,426	12,50,35,834
					13,22,42,260

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*cont.*

Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.		RS.	RS.	RS.
H. Civil Works and Miscellaneous Public Improvements—		H. Civil Works and Miscellaneous Public Improvements—			
XXXIX. Civil Works	45,12,939	50. Civil Works	4,35,638	1,42,34,051	1,46,69,689
Total ..	45,12,939	Total ..	4,35,638	1,42,34,051	1,46,69,689
I. Electricity Schemes—		I. Electricity Schemes—			
XLI. Receipts from Electricity Schemes—		52. Interest on Capital Outlay on Electricity Schemes	32,68,853	..	32,68,853
Gross Receipts	93,82,344	52-A. Other revenue expenditure connected with Electricity Schemes .. ..	..	1,02,855	1,02,855
Deduct—Working Expenses	— 43,35,457				
Net Receipts	50,46,887				
Total ..	50,46,887	Total ..	32,68,853	1,02,855	33,71,708
J. Miscellaneous—		J. Miscellaneous—			
XLIV. Receipts in aid of Superannuation	3,48,958	54. Famine—			
XLV. Stationery and Printing	5,07,713	A. Famine Relief	5,546	1,91,97,885	1,92,03,431
XLVI. Miscellaneous	33,66,535	55. Superannuation Allowances and Pensions	29,35,340	93,58,374	1,22,93,714
		56. Stationery and Printing	3,45,706	36,12,645	39,58,351
		57. Miscellaneous	5,371	82,36,933	82,42,304
Total ..	42,23,206	Total ..	32,91,963	4,04,05,837	4,36,97,800

L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
L. Miscellaneous Adjustments between Central and Provincial Governments ..	12,063				
Total ..	12,063				
M. Extraordinary Items—		M. Extraordinary Items—			
LI. Extraordinary receipts ..	1,092	63. Extraordinary Charges	1,447	3,62,57,768	3,62,59,215
LII-B. Civil Defence	17,83,470	64-A. Transfer to Revenue Reserve Fund .. ..	..	71,00,000	71,00,000
Total ..	17,84,562	64-B. Civil Defence	3,53,899	2,27,17,914	2,30,71,813
		Total ..	3,55,346	6,60,75,682	6,64,31,028
		Total Revenue Expenditure ..	2,70,16,215	27,08,91,506	29,79,07,721
		Capital Expenditure within the Revenue Account—			
		CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works	7,124	2,07,538	2,14,672
		JJ.—55-A. Commutation of Pensions financed from Ordinary Revenues	1,34,283	1,57,080	2,91,363
		Total ..	1,41,417	3,64,618	5,06,035
Total Revenue ..	29,84,20,182	Total Expenditure on Revenue Account.	2,71,57,632	27,12,56,124	29,84,13,756
		Total Revenue ..	..	..	29,84,20,182
		Surplus (+)	+ 6,426

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl.*

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Heads of Revenue.	Actuals for 1943-44.	Heads of Expenditure.	Actuals for 1943-44.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.		RS.	RS.	RS.
		Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	41,910	4,62,295	5,04,205
		FF.—72.—Capital Outlay on Industrial Development .. ..	..	4,62,005	4,62,005
		HH.—81.—Capital Account of Civil Works outside the Revenue Account	7,947	2,55,862	2,63,809
		II.—81-A.—Capital Outlay on Electricity Schemes	77,679	24,14,439	24,92,118
		Total ..	1,27,536	35,94,601	37,22,137
Total Revenue ..	29,84,20,182	Total Expenditure ..	2,72,85,168	27,48,50,725	30,21,35,893

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN 'CHARGED' AND 'AUTHORIZED' EXPENDITURE.

Particulars. (1)	Charged. (2)	Authorized. (3)	Total. (4)
	RS.	RS.	RS.
Expenditure on Revenue Account (a) ..	2,73,28,885	28,05,99,690	30,79,28,575
Expenditure outside the Revenue Account	1,27,536	35,94,601	37,22,137
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b) .. ..	..	89,70,262	89,70,262
Total ..	2,74,56,421	29,31,64,553	32,06,20,974

(a) The figures have been arrived at as follows :—

	Charged. RS.	Authorized. RS.
Total expenditure as in Account No. 2 ..	2,71,57,632	27,12,56,124
Add Working Expenses of—		
Irrigation	1,71,253	50,03,109
Electricity Schemes .. .. .	..	43,35,457
Total ..	2,73,28,885	28,05,99,690

(b) The figures have been arrived at as follows :—

	Authorized. RS.
Advances repayable	21,15,878
Loans and Advances by Provincial Governments	68,54,384
Total ..	89,70,262

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS.

Heads.	Actuals for 1943-44. RS.
A.—Principal Heads of Revenue—	
IV.—Taxes on income other than Corporation Tax—	
Share of net proceeds assigned to Provinces ..	2,92,50,000
Total ..	2,92,50,000
VII.—Land Revenue—	
Ordinary revenue	7,72,88,885
Sale-proceeds of waste lands and redemption of land tax	9,32,212
Recoveries on account of survey and settlement charges	1,68,570
Rents, etc., of fisheries	1,96,968
Recoveries of overpayments	10,761
Collection of payments for services rendered ..	38,263
Miscellaneous	13,21,822
<i>Deduct</i> —Portion of Land Revenue due to Irriga- tion	— 2,90,18,079
<i>Deduct</i> —Refunds	— 1,65,036
Total ..	5,07,74,366
VIII.—Provincial Excise—	
Country spirits	2,60,91,252
Country fermented liquor	3,65,48,588
Malt liquors	5,25,621
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	32,21,909
Receipts from commercial spirits, including denatured spirits and medicated wines ..	42,254
Opium	27,13,450
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,46,094
Hemp and other drugs	23,29,270
Receipts from Distilleries	3,139
Fines, confiscations and miscellaneous	4,03,949
Recoveries of overpayments	4,618
Collection of payments for services rendered ..	14,105
<i>Deduct</i> —Refunds	— 93,701
Total ..	7,19,50,548
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	1,73,77,111
Duty on impressing documents	3,15,819
Fines and penalties	90,643
Miscellaneous	10,419
<i>Deduct</i> —Refunds	— 2,07,634
Total—A.—Non-Judicial ..	1,75,86,358

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
A.—Principal Heads of Revenue—<i>cont.</i>	
IX.—Stamps—<i>cont.</i>	
B.—Judicial—	
(i) Court fees—	
Court fees realized in stamps	1,02,71,594
<i>Deduct—Refunds</i>	— 65,363
Total	1,02,05,231
(ii) Other receipts—	
Sale of stamps	6,19,616
Fines and penalties	2,315
Miscellaneous	1,102
<i>Deduct—Refunds</i>	— 40,845
Total	5,82,188
Total—B.—Judicial	1,07,87,419
Grand Total	2,83,73,777
X.—Forest—	
Timber and other produce removed from the forests by Government agency	67,16,888
Timber and other produce removed from the forests by consumers or purchasers	42,63,873
Drift and waifwood and confiscated forest produce	21,834
Revenue from forests not managed by Govern- ment	2,25,605
Miscellaneous	4,27,910
<i>Deduct—Refunds</i>	— 33,544
Total	1,16,22,566
XI.—Registration—	
Fees for registering documents	61,57,160
Fees for copies of registered documents	1,83,723
Miscellaneous	11,85,163
<i>Deduct—Refunds</i>	— 10,189
Total	75,15,857
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act	4,65,055
Receipts under the Provincial Motor Vehicles Taxation Act	59,46,182
Other receipts	2,503
<i>Deduct—Refunds</i>	— 62,791
Total	63,50,949

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
A.—Principal Heads of Revenue—<i>concl.</i>	
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	21,55,957
Betting Tax—	
Totalizator	4,92,538
Bookmakers	1,78,788
<i>Deduct—Refunds</i>	— 13,383
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	70,597
Other receipts	6,38,162
<i>Deduct—Refunds</i>	— 22,258
C.—Receipts from Tobacco Duties—	
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939	24,18,464
<i>Deduct—Refunds</i>	— 75,502
D.—Other items—	
Receipts under the Madras Regulation of the Sale of Cloth Act, 1937	1,29,731
Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939	16,20,884
Receipts under the Madras General Sales Tax Act, 1939	2,48,87,533
Receipts in England	400
Loss or gain by exchange	1
<i>Deduct—Refunds</i>	— 2,13,146
Total ..	<u>3,22,68,766</u>
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Water-supply of towns	9,300
Sales of water	15,915
Plantations	60,829
Other canal produce	1,07,735
Navigation	4,43,765
Rents	19,497
Fines	42
Recoveries of expenditure	87,439
Miscellaneous	66,440
Portion of Land Revenue due to Works.	1,70,05,916
<i>Deduct—Refunds</i>	— 3,645
Total—Gross Receipts ..	<u>1,78,13,233</u>

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>cont.</i>	
A.—Irrigation Works— <i>concl.</i>	
(1) Productive Works— <i>concl.</i>	
Gross Receipts— <i>concl.</i>	
Direct Receipts— <i>concl.</i>	
Deduct—Working Expenses—	
Extensions and Improvements	1,12,143
Maintenance and Repairs	24,96,742
Establishment	12,15,392
Tools and Plant	6,776
Total—Working Expenses ..	— 38,31,053
Net Receipts—A. (1) Productive Works ..	1,39,82,180
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	4,000
Water-supply of towns	59,511
Sales of water	309
Plantations	10,510
Other canal produce	7,583
Navigation	203
Rents	3,121
Fines	28
Recoveries of expenditure	747
Miscellaneous	3,161
Portion of Land Revenue due to Works.	11,74,295
Deduct—Refunds	— 136
Total—Gross Receipts ..	12,63,332
Deduct—Working Expenses—	
Extensions and Improvements	1,03,308
Maintenance and Repairs	4,64,471
Establishment	1,42,599
Tools and Plant	1,216
Total—Working Expenses ..	— 7,11,594
Net Receipts—A. (2) Unproductive Works ..	5,51,738
Total—A. Irrigation Works ..	1,45,33,918

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl.</i>	
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation	1,29,539
Sales of water	2,430
Plantations	1,955
Rents	445
Recoveries of expenditure	767
Miscellaneous	1,299
Deduct—Refunds	— 324
Total—Gross Receipts ..	1,36,111
Deduct—Working Expenses—	
Extensions and Improvements ..	1,11,429
Maintenance and Repairs	4,72,173
Establishment	52,074
Tools and Plant	1,039
Total—Working Expenses ..	— 6,36,715
Net Receipts—B. (2) Unproductive Works ..	— 5,00,604
Grand Total ..	1,40,33,314
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Water rates	874
Water-supply of towns	487
Sales of water	15,749
Plantations	4,202
Other canal produce	6,380
Water-power	36,246
Navigation	13
Rents	2,247
Fines	1,021
Recoveries of expenditure	12,975
Miscellaneous	37,737
Portion of Land Revenue due to Works ..	1,08,37,868
Deduct—Refunds	— 2,658
Total—A. Irrigation Works ..	1,09,53,141

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—<i>concl.</i>	
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	53,713
Sales of water	18,705
Plantations	33,633
Rents	38
Recoveries of expenditure	7
Miscellaneous	39,352
<i>Deduct—Refunds</i>	— 1,345
Total—B. Navigation, etc., Works ..	1,44,103
Grand Total ..	1,10,97,244
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	21,88,300
Interest realized on investments of cash balances ..	2,40,153
Interest on arrears of revenue	36,281
Miscellaneous	213
<i>Deduct—Refunds</i>	— 5,178
Total ..	24,59,769
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property.	35,608
Court-fees realized in cash	3,57,914
General fees, fines and forfeitures	28,40,881
Receipts of the Official Assignee	16,68,829
Miscellaneous fees and fines	95,827
Miscellaneous	2,33,077
Recoveries of overpayments	8,150
Collection of payments for services rendered ..	47,643
<i>Deduct—Refunds</i>	— 1,86,393
Total ..	51,01,536
XXII.—Jails and Convict Settlements—	
Jails	90,138
Jail manufactures	10,21,073
Recoveries of overpayments	3,819
Collection of payments for services rendered ..	10,292
<i>Deduct—Refunds</i>	— 1,687
Total ..	11,23,635

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44.
F.—Civil Administration—<i>cont.</i>	
XXIII.—Police—	
Contribution for Railway Police	4,78,736
Police supplied to Railways	1,539
Police supplied to public departments, private companies and persons	40,936
Receipts and recoveries on account of Presidency Police	1,71,646
Cash receipts under the Arms Act	6,835
Fees, fines and forfeitures	44,573
Recoveries of overpayments	1,19,505
Collection of payments for services rendered ..	1,24,489
Miscellaneous	41,405
Receipts in England	1,004
Loss or gain by exchange	2
<i>Deduct</i> —Refunds	— 709
Total ..	10,29,961
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	5,25,889
Fees, Government Professional Colleges	2,93,058
B.—Secondary—	
Fees, Government Secondary Schools	66,683
D.—Special—	
Fees and other receipts, Government Special Schools	75,797
E.—General—	
Contributions	7,568
Income from endowments	2,842
Recoveries of overpayments	32,080
Collection of payments for services rendered ..	3,535
Miscellaneous	93,507
<i>Deduct</i> —Refunds	— 17,020
Total ..	10,83,939
XXVII.—Medical—	
Medical School and College fees	2,76,547
Hospital receipts	3,97,364
Mental Hospital Receipts	89,452
Sale of medicines	862
Contributions	81,138
Income from endowments	45,212
Recoveries of overpayments	30,430
Collection of payments for services rendered ..	2,87,392
Miscellaneous	99,157
Receipts in England	768
Loss or gain by exchange	3
<i>Deduct</i> —Refunds	— 35,231
Total ..	12,73,094

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
F.—Civil Administration—<i>cont.</i>	
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	2,55,603
Contributions	3,264
Recoveries of overpayments	17,816
Collection of payments for services rendered	1,17,895
Miscellaneous	54,436
Receipts in England	139
<i>Deduct—Refunds</i>	— 1,411
Total	4,47,742
XXIX.—Agriculture—	
Agricultural receipts	9,52,227
Recoveries of overpayments	12,958
Collection of payments for services rendered	9,559
Contribution from the fund for the relief of groundnut cultivators	2,20,796
<i>Deduct—Refunds</i>	— 8,936
Total	11,86,604
XXX.—Veterinary—	
Veterinary College and School fees	30,706
Other receipts	1,15,243
Collection of payments for services rendered	3,697
<i>Deduct—Refunds</i>	— 849
Total	1,48,797
XXXI.—Co-operation—	
Audit fees	1,11,019
Miscellaneous receipts	2,10,483
<i>Deduct—Refunds</i>	— 8,150
Total	3,13,352
XXXII.—Industries—	
Industries	18,99,396
Cinchona plantations	13,75,992
Fisheries	8,52,848
Recoveries of overpayments	21,654
Collection of payments for services rendered	3,08,553
<i>Deduct—Refunds</i>	— 25,460
Total	44,32,983
XXXIII.—Aviation—	
Aviation receipts	7,015
Total	7,015

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
F.—Civil Administration—<i>concl.</i>	
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions ..	513
<i>Miscellaneous—</i>	
Examination fees	8,64,710
Fees for the inspection of steam boilers ..	74,464
Administration of Indian Partnership Act, 1932	6,486
Miscellaneous	58,757
Receipts in England	6
<i>Deduct—Refunds</i>	— 10,225
Total ..	9,94,711
H.—Civil Works and Miscellaneous Public Improve- ments—	
XXXIX.—Civil Works—	
Rents	7,48,251
Receipts from Workshops	35,941
Recoveries of expenditure	17,48,130
Transfer from Central Road Fund	22,85,502
Miscellaneous	6,67,961
Receipts in England	39
Loss or gain by exchange	1
<i>Deduct—Refunds</i>	— 9,72,886
Total ..	45,12,939
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Hydro-Electric Schemes—	
A. Pykara Hydro-Electric Scheme—	
<i>Gross Receipts—</i>	
Sale of power	52,40,302
Miscellaneous Revenue	4,52,948
<i>Deduct—Refunds</i>	— 1,408
Total—Gross Receipts ..	56,91,842
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	1,55,064
Maintenance proper	6,30,035
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 7,80,589	
<i>Less—Amount to be spent from the Depre- ciation Reserve Fund .. Rs.— 10,660</i>	

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44. RS.
I.—Electricity Schemes—<i>cont.</i>	
XLI.—Receipts from Electricity Schemes—<i>cont.</i>	
I.—Hydro-Electric Schemes—<i>cont.</i>	
A.—Pykara Hydro-Electric Scheme—<i>concl.</i>	
<i>Deduct—Working Expenses—<i>concl.</i></i>	
Net amount transferred to the Depreciation Reserve Fund	7,69,929
Renewals and Replacements from the Depreciation Reserve Fund	10,660
Provision for transfer to the Special Reserve Fund Rs. 3,12,235	
<i>Less—Amount to be spent from the Special Reserve Fund Rs. — 1,786</i>	
Net amount transferred to the Special Reserve Fund	3,10,449
Extraordinary Renewals and Replacements from the Special Reserve Fund	1,786
Establishment	4,16,822
Tools and Plant	16,858
Suspense	— 48,163
Total—Working Expenses ..	— 22,63,490
Net Receipts ..	34,28,352
B.—Mettur Hydro-Electric Scheme—	
Gross Receipts—	
Sale of power	25,26,898
Miscellaneous Revenue	2,17,811
<i>Deduct—Refunds</i>	— 583
Total—Gross Receipts ..	27,44,126
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	62,678
Maintenance proper	3,50,564
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 4,87,650	
<i>Less—Amount to be spent from the Depreciation Reserve Fund Rs. — 17,563</i>	
Net amount transferred to the Depreciation Reserve Fund	4,70,087
Renewals and Replacements from the Depreciation Reserve Fund	17,563
Provision for transfer to the Special Reserve Fund Rs. 1,95,060	
<i>Less—Amount to be spent from the Special Reserve Fund Rs. — 20,752</i>	

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44.
	RS.
I.—Electricity Schemes—<i>cont.</i>	
XLI.—Receipts from Electricity Schemes—<i>cont.</i>	
I.—Hydro-Electric Schemes—<i>concl.</i>	
B.—Mettur Hydro-Electric Scheme—<i>concl.</i>	
<i>Deduct—Working Expenses—<i>concl.</i></i>	
Net amount transferred to the Special Reserve Fund	1,74,308
Extraordinary Renewals and Replacements from the Special Reserve Fund.	20,752
Establishment	3,55,942
Tools and Plant	13,940
Suspense	— 85,661
Total—Working Expenses ..	— 13,80,173
Net Receipts ..	13,63,953
II.—Thermo-Electric Schemes—	
C.—Vizagapatam Scheme—	
Gross Receipts—	
Sale of power	2,04,506
Miscellaneous Revenue	26,840
Total—Gross Receipts ..	2,31,346
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	22,391
Maintenance proper	1,37,003
Establishment	71,436
Tools and Plant	2,099
Total—Working Expenses ..	— 2,32,929
Net Receipts ..	— 1,583
D.—Bezwada Scheme—	
Gross Receipts—	
Sale of power	4,09,502
Miscellaneous Revenue	2,15,037
<i>Deduct—Refunds</i>	— 115
Total—Gross Receipts ..	6,24,424
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	13,828
Maintenance proper	2,28,141
Establishment	1,02,238
Tools and Plant	2,146
Suspense	— 10,609
Total—Working Expenses ..	— 3,35,744
Net Receipts ..	2,88,680

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1943-44.
I.—Electricity Schemes—<i>concl.</i>	
XLI.—Receipts from Electricity Schemes—<i>concl.</i>	RS.
II.—Thermo-Electric Schemes—<i>concl.</i>	
E.—Cocanada Scheme—	
Gross Receipts—	
Sale of power	66,088
Miscellaneous Revenue	24,518
	<hr/>
Total—Gross Receipts ..	90,606
	<hr/>
Deduct—Working Expenses—	
Works expenditure financed from	
Ordinary Revenues	4,220
Maintenance proper	82,726
Establishment	35,617
Tools and Plant	558
	<hr/>
Total—Working Expenses ..	— 1,23,121
	<hr/>
Net Receipts ..	— 32,515
	<hr/>
Grand Total ..	50,46,887
	<hr/>
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities ..	3,47,870
Miscellaneous	1,251
Deduct—Refunds	— 163
	<hr/>
Total ..	3,48,958
	<hr/>
XLV.—Stationery and Printing—	
Stationery receipts	1,45,999
Sale of gazettes and other Government publications.	98,742
Other press receipts	2,65,069
Receipts in England	541
Loss or gain by exchange	1
Deduct—Refunds	— 2,639
	<hr/>
Total ..	5,07,713
	<hr/>
XLVI.—Miscellaneous—	
Unclaimed deposits	4,74,630
Sale of old stores and materials	5,951
Sale of land and houses, etc.	14,317
Fees for Government audit	1,00,497
Rents, rates and taxes	6,515
Other fees, fines and forfeitures	3,86,054
Transfer from the Deposit Account of Grants for Economic Development and Improvement of Rural Areas	42,407

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*concl.*

Heads.	Actuals for 1943-44.
	RS.
J—Miscellaneous—<i>concl.</i>	
XLVI.—Miscellaneous—<i>concl.</i>	
Gain by exchange on local transactions	— 335
Recoveries of overpayments	1,09,197
Collection of payments for services rendered ..	5,55,321
Net gain by exchange on Remittance transactions.	— 180
Miscellaneous	18,39,401
Receipts in England	1,241
Loss or gain by exchange	4
<i>Deduct—Refunds</i>	— 1,68,485
Total ..	<u>33,66,535</u>
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
L.—Miscellaneous adjustments between Central and Provincial Governments	12,063
Total ..	<u>12,063</u>
M.—Extraordinary items—	
LI.—Extraordinary Receipts—	
Other items	1,092
Total ..	<u>1,092</u>
LII.—B. Civil Defence—	
Section I—Receipts relating to poolable expenditure—	
Miscellaneous	4,17,229
Receipts in England	1,333
Loss or gain by exchange	2
Section II—Recoveries of expenditure subject to special allocation—Miscellaneous	6,48,341
Section IV—Receipts relating wholly to Provin- cial Government—Miscellaneous	7,16,565
Total ..	<u>17,83,470</u>

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS.

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
A.—Direct Demands on the Revenue.	RS.	RS.	RS.
7. Land Revenue.			
Survey, Settlement and Record Operations.	..	5,18,621	5,18,621
Land Records .. ..	..	4,82,157	4,82,157
Assignments and Compensations	15,099	13,14,468	13,29,567
Charges in England .. ..	..	14,863	14,863
Loss or gain by exchange .. ..	..	26	26
Total ..	15,099	23,30,135	23,45,234
8. Provincial Excise.			
Superintendence	65,412	2,23,754	2,89,166
District Executive Establishment.	..	23,82,769	23,82,769
Distilleries .. ..	..	87,605	87,605
Cost of opium supplied to Provincial Excise Department .. ..	..	3,87,450	3,87,450
Compensations	1,24,731	3,28,288	4,53,019
Charges in England	3,374	4,095	7,469
Loss or gain by exchange	6	7	13
Total ..	1,93,523	34,13,968	36,07,491
9. Stamps.			
Superintendence	1,878	31,429	33,307
A.—Non-Judicial.			
Charges for the sale of stamps.	..	6,45,870	6,45,870
Cost of stamps supplied from Central Stamp Stores.	..	1,21,310	1,21,310
B.—Judicial.			
Charges for the sale of stamps.	..	78,396	78,396
Cost of stamps supplied from Central Stamp Stores.	..	83,986	83,986
C.—General.			
Charges in England	1,000	..	1,000
Loss or gain by exchange	2	..	2
Total ..	2,880	9,60,991	9,63,871

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
A.—Direct Demands on the Revenue—<i>concl.</i>	RS.	RS.	RS.
10. Forest.			
General Direction	57,979	88,601	1,46,580
Conservancy and Works .. ..	..	53,65,606	53,65,606
Establishment	4,54,492	19,83,412	24,37,904
Charges in England	74,968	1,600	76,568
Loss or gain by exchange	133	..	133
Total ..	5,87,572	74,39,219	80,26,791
11. Registration.			
Superintendence .. ..	..	66,469	66,469
District charges .. ..	..	32,01,430	32,01,430
Total ..	..	32,67,899	32,67,899
12. Charges on Account of Motor Vehicles Acts.			
Charges of collection .. ..	..	76,968	76,968
Inspection of motor vehicles .. ..	..	73,396	73,396
Compensations to local bodies, etc.	42,97,189	..	42,97,189
Other charges	12,249	1,06,852	1,19,101
Total ..	43,09,438	2,57,216	45,66,654
13. Other Taxes and Duties.			
Collection charges—			
Entertainment Tax .. ..	..	1,38,780	1,38,780
Charges under the Electricity Acts .. ..	..	1,13,668	1,13,668
Charges under the Madras Regulation of the Sale of Cloth Act, 1937. .. ..	..	2,245	2,245
Commercial Taxes	47,577	13,55,575	14,03,152
Charges in England	3,417	..	3,417
Loss or gain by exchange	6	..	6
Total ..	51,000	16,10,268	16,61,268

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.	RS.	RS.	RS.
17. Interest on works for which capital accounts are kept.			
Irrigation Works ..	84,28,617	..	84,28,617
Navigation, Embankment and Drainage Works.	4,08,658	..	4,08,658
Total ..	88,37,275	..	88,37,275
18. Other Revenue Expendi- ture financed from Ordinary Revenues.			
A.—Irrigation Works.			
(1) Works for which no Capital accounts are kept.			
Works	360	12,18,249	12,18,609
Extensions and Improvements.	..	1,24,890	1,24,890
Maintenance and Repairs ..	..	27,63,092	27,63,092
Establishment	1,19,385	8,06,045	9,25,430
Tools and Plant .. ..	..	12,775	12,775
Total ..	1,19,745	49,25,051	50,44,796
(2) Miscellaneous Expenditure.			
Establishment	958	1,12,834	1,13,792
Tools and Plant .. ..	..	7,169	7,169
Other charges .. ..	..	85,479	85,479
Grants-in-aid .. ..	..	9,118	9,118
Total ..	958	2,14,600	2,15,558
Total, A.—Irrigation Works.	1,20,703	51,39,651	52,60,354
B.—Navigation, Embankment and Drainage Works.			
(1) Works for which no Capital accounts are kept.			
Works .. .. .	..	12,209	12,209
Extensions and Improvements.	..	75,974	75,974
Maintenance and Repairs ..	..	4,10,871	4,10,871
Establishment	20,296	1,16,371	1,36,667
Tools and Plant .. ..	..	1,205	1,205
Total ..	20,296	6,16,630	6,36,926

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads, (1)	Expenditure for 1943=44.		Total. (4)
	Charged. (2)	Authorized. (3)	
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	RS.	RS.	RS.
18. Other Revenue Expenditure financed from Ordinary Revenues— <i>concl.</i>			
B.—Navigation, Embankment and Drainage Works— <i>concl.</i>			
(2) Miscellaneous Expenditure.			
Establishment	51	282	333
Tools and plant .. ..	..	2	2
Other charges .. ..	..	986	986
Total ..	51	1,270	1,321
Total, B.—Navigation, Embankment and Drainage Works.	20,347	6,17,900	6,38,247
Grand Total ..	1,41,050	57,57,551	58,98,601
E.—Debt Services.			
22. Interest on Debt and other Obligations.			
A.—Interest on Ordinary Debt.			
(i) Rupee Debt.			
1. Interest on Permanent Loans—			
Madras Government 3 per cent Loan, 1952.	6,53,576	..	6,53,576
Madras Government 3 per cent Loan, 1953.	4,37,280	..	4,37,280
Madras Government 3 per cent Loan, 1955.	3,73,385	..	3,73,385
Madras Government 3 per cent Loan, 1956.	1,41,639	..	1,41,639
Madras Government 3 per cent Loan, 1959.	4,30,751	..	4,30,751
2. Discount on Loans—			
Madras Government 3 per cent Loan of 1956.	62,550	..	62,550

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
E.—Debt Services—<i>cont.</i>	RS.	RS.	RS.
22. Interest on Debt and other Obligations—<i>cont.</i>			
<i>A.—Interest on Ordinary Debt—concl.</i>			
(i) Rupee Debt— <i>concl.</i>			
3. <i>Floating Loans—</i>			
Discount on Treasury Bills.	12,735	..	12,735
Interest on other Floating Loans.	11,808	..	11,808
4. <i>Other Items—</i>			
Management of Debt ..	13,838	..	13,838
Expenditure connected with the issue of new loans.	82,020	..	82,020
Miscellaneous	1,994	..	1,994
5. Interest on loans taken from the Central Government.	23,88,964	..	23,88,964
<i>B.—Interest on Unfunded Debt.</i>			
1. <i>Special Loans—</i>			
Interest on other Special Loans.	16,882	..	16,882
5. <i>State Provident Funds—</i>			
Interest on General Provident Fund.	15,65,168	..	15,65,168
Interest on Indian Civil Service Provident Fund.	1,14,159	..	1,14,159
Interest on Indian Civil Service (Non-European Members) Provident Fund.	19,372	..	19,372
Interest on Contributory Provident Funds.	35,758	..	35,758
<i>C.—Interest on other Obligations.</i>			
Interest on Depreciation Reserve and other Reserve Funds—			
Interest on deposits of Depreciation Reserves of Government Commercial Undertakings.	14,540	..	14,540
Other Items—			
Miscellaneous	633	..	633

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
E.—Debt Services—<i>concl.</i>	RS.	RS.	RS.
22. Interest on Debt and other Obligations—<i>concl.</i>			
<i>D.—Transfers.</i>			
<i>Deduct—</i> (1) Interest transferred to Commercial Departments—			
Irrigation	—88,37,275	..	—88,37,275
Electricity Schemes ..	—32,68,853	..	—32,68,853
Other Government Commercial Departments and Undertakings.	— 92,383	..	— 92,383
Total ..	—58,21,459	..	—58,21,459
23. Appropriation for Reduction or Avoidance of Debt.			
Sinking Funds	36,24,157	..	36,24,157
Other appropriations ..	5,17,454	..	5,17,454
Total ..	41,41,611	..	41,41,611
F.—Civil Administration.			
25. General Administration.			
A.—Heads of Provinces (including Governor-General, Executive Council and Ministers).			
Salary of the Governor ..	1,20,000	..	1,20,000
Secretarial Staff of Governor.	72,769	..	72,769
Staff and household of Governor.	3,71,145	..	3,71,145
Sumptuary allowance of Governor.	18,000	..	18,000
Expenditure from Contract allowance.	1,09,000	..	1,09,000
Tour Expenses	1,19,214	..	1,19,214
Advisers	2,19,753	32,799	2,52,552

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
25. General Administration— <i>cont.</i>			
B.—Legislative Bodies.			
Provincial Legislative Assembly.	..	1,861	1,861
Legislative Assembly Depart- ment.	..	60,587	60,587
Provincial Legislative Coun- cil.	..	443	443
Elections for Legislatures ..	..	1,766	1,766
C.—Secretariat and Head- quarters Establishments.			
Civil Secretariats	4,64,331	13,38,744	18,03,075
Public Service Commission.	2,14,388	..	2,14,388
Board of Revenue, Financial Commissioner and establish- ments.	92,877	2,29,117	3,21,994
Agent for Government Con- signments.	..	11,648	11,648
Local Fund Audit Establish- ments.	..	4,11,906	4,11,906
E.—District Administration.			
General Establishments ..	8,64,175	24,65,982	33,30,157
Subdivisional Establish- ments.	4,05,863	17,54,487	21,60,350
Other Establishments ..	..	2,02,98,912	2,02,98,912
G.—Miscellaneous.			
Discretionary Grants by Heads of Provinces, etc.	11,976	70,558	82,534
Expenditure from Rural Reconstruction Grants.	..	42,405	42,405
Miscellaneous	5,965	2,64,621	2,70,586
<i>Deduct</i> —Contributions recoverable from other Governments, Depart- ments, etc.	..	-2,05,471	-2,05,471

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads. (1)	Expenditure for 1943-44.		Total. (4)
	Charged. (2)	Authorized. (3)	
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS:
25. General Administration— <i>concl.</i>			
H.—Charges in England.			
B.—High Commissioner for India—			
Salaries and Expenses of the High Commissioner's Department.	..	61,494	61,494
Other items	1,19,587	315	1,19,902
Loss or gain by exchange..	211	107	318
Total ..	32,09,254	2,68,42,281	3,00,51,535
27. Administration of Justice.			
High Courts and Chief Courts.	15,01,531	..	15,01,531
Law Officers	54,085	3,58,663	4,12,748
Administrator-General and Official Trustee.	..	43,637	43,637
Official Assignee	66,437	..	66,437
Presidency Magistrate's Court.	20,800	1,19,833	1,40,633
Civil and Sessions Courts ..	5,82,847	59,75,961	65,58,808
Courts of Small Causes .. ..	..	1,20,858	1,20,858
Criminal Courts	12,728	16,09,499	16,22,227
Charges in England	40,439	12,393	52,832
Loss or gain by exchange ..	70	22	92
Total ..	22,78,937	82,40,866	1,05,19,803
28. Jails and Convict Settlements.			
Jails	33,024	51,83,856	52,16,880
Jail manufactures .. ..	..	11,86,196	11,86,196
Charges on account of per- sons confined or detained in jails outside the pro- vince.	..	2,657	2,657
Charges in England	5,205	4,589	9,794
Loss or gain by exchange ..	9	8	17
Total ..	38,238	63,77,306	64,15,544

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration—<i>cont.</i>	RS.	RS.	RS.
29. Police.			
Presidency Police	71,073	19,69,066	20,40,139
Superintendence	1,70,910	1,50,989	3,21,899
District Executive Force ..	4,63,883	1,75,79,467	1,80,43,350
Police Training Schools ..	15,940	2,44,953	2,60,893
Village Police .. ..	..	8,547	8,547
Special Police	33,725	3,68,589	4,02,314
Railway Police	32,579	9,22,915	9,55,494
Criminal Investigation Department.	43,888	3,06,177	3,50,065
Miscellaneous .. ..	..	1,200	1,200
Charges in England	1,22,013	24,397	1,46,410
Loss or gain by exchange ..	212	43	255
Total ..	9,54,223	2,15,76,343	2,25,30,566
36. Scientific Departments.			
Geological Survey .. ..	..	17,461	17,461
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	1,000	1,000
Museums .. ..	..	88,867	88,867
Charges in England .. ..	..	120	120
Total ..	..	1,07,448	1,07,448
37. Education.			
A.—University.			
Grants to Universities ..	..	6,93,900	6,93,900
Government Arts Colleges ..	1,07,586	11,15,044	12,22,630
Grants to non-Government Arts Colleges.	..	2,83,769	2,83,769
Government Professional Col- leges.	24,094	6,53,291	6,77,385
Grants to non-Government Professional Colleges.	..	13,006	13,006
B.—Secondary.			
Government Secondary Schools.	..	3,12,375	3,12,375
Direct grants to non-Govern- ment Secondary Schools.	..	20,69,483	20,69,483
Grants to local bodies for secondary education.	..	8,73,570	8,73,570

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration—<i>cont.</i>	RS.	RS.	RS.
37. Education—<i>concl.</i>			
C.—Primary.			
Government Primary Schools.	8,115	84,451	92,566
Direct grants to non-Government Primary Schools.	..	1,05,44,354	1,05,44,354
Grants to local bodies for primary education.	..	1,00,38,837	1,00,38,837
D.—Special.			
Government special schools.	..	18,73,986	18,73,986
Direct grants to non-Government Special Schools.	..	4,95,132	4,95,132
E.—General.			
Direction	37,801	1,59,201	1,97,002
Inspection	12,986	21,36,079	21,49,065
Scholarships .. .. .	..	1,98,215	1,98,215
Miscellaneous .. .. .	..	1,28,112	1,28,112
F.—Charges in England.			
B. High Commissioner ..	7,198	332	7,530
Loss or gain by exchange ..	12	1	13
Total ..	1,97,792	3,16,73,138	3,18,70,930
38. Medical.			
Medical Establishment ..	81,504	7,07,382	7,88,886
Hospitals and Dispensaries.	18,034	1,02,25,220	1,02,43,254
Medical Colleges and Schools.	43,824	11,25,594	11,69,418
Mental Hospital .. .. .	..	7,16,522	7,16,522
Chemical Examiner .. .. .	..	51,577	51,577
Charges in England	21,526	19,079	40,605
Loss or gain by exchange ..	38	33	71
Total ..	1,64,926	1,28,45,407	1,30,10,333
39. Public Health.			
Public Health Establishment.	21,643	14,83,305	15,04,948
Grants for Public Health purposes.	..	1,89,224	1,89,224
Expenditure from the Fund for Development of Rural Water-supply.	..	10,18,633	10,18,633
Deduct—Transfer from the Fund for Development of Rural Water-supply.	..	— 10,18,633	— 10,18,633

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
39. Public Health—<i>concl.</i>			
Expenses in connexion with epidemic diseases.	..	4,94,459	4,94,459
Bacteriological Laboratories.	..	6,78,538	6,78,538
Works .. .. .	..	— 1	— 1
Charges in England .. ..	..	1,913	1,913
Loss or gain by exchange ..	..	3	3
Total ..	21,643	28,47,441	28,69,084
40. Agriculture.			
Direction	31,859	69,876	1,01,735
Superintendence	17,579	3,16,173	3,33,752
Experimental Farms .. ..	..	4,91,858	4,91,858
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	2,111	14,58,925	14,61,036
Agricultural Experiments and Research.	..	6,83,042	6,83,042
Agricultural Education ..	..	1,56,040	1,56,040
Botanical and other Public Gardens.	..	30,136	30,136
Scheme for the improvement of Agricultural marketing in India.	..	1,05,746	1,05,746
Special Rural Uplift Schemes.	..	100	100
Grants-in-aid, Contributions, etc.	..	23,697	23,697
Block grant for transfer to the Deposit Account of grants for the relief of groundnut cultivators.	..	4,41,592	4,41,592
Other charges .. .. .	..	2,33,840	2,33,840
Deduct—Amount met from the Deposit Account of grants for the relief of groundnut cultivators.	..	— 2,33,840	— 2,33,840
Charges in England .. ..	..	35	35
Total ..	51,549	37,77,220	38,28,769
41. Veterinary.			
Superintendence	24,228	1,79,752	2,03,980
Veterinary Education and Research.	..	1,68,112	1,68,112
Subordinate establishment ..	..	3,33,804	3,33,804

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
41. Veterinary—<i>concl.</i>			
Hospitals and dispensaries ..	..	3,73,842	3,73,842
Breeding Operations ..	..	3,26,742	3,26,742
Other charges ..	..	1,49,966	1,49,966
Charges in England ..	11,492	1,795	13,287
Loss or gain by exchange ..	20	3	23
Total ..	35,740	15,34,016	15,69,756
42. Co-operation.			
Direction ..	35,395	93,600	1,28,995
Superintendence ..	..	15,98,850	15,98,850
Grants-in-aid ..	..	25,829	25,829
Total ..	35,395	17,18,279	17,53,674
43. Industries.			
Industries ..	71,088	23,43,457	24,14,545
Cinchona Plantations ..	90,849	8,07,895	8,98,744
Fisheries ..	..	11,30,830	11,30,830
Grants-in-aid ..	..	2,77,880	2,77,880
Charges in England ..	4,800	27,868	32,668
Loss or gain by exchange ..	8	49	57
Total ..	1,66,745	45,87,979	47,54,724
47. Miscellaneous Depart- ments.			
<i>Labour and Emigration.</i>			
Inspector of Factories ..	..	92,834	92,834
Labour ..	40,765	22,59,275	23,00,040
<i>Inspection and Tests.</i>			
Inspector of Steam Boilers.	..	61,650	61,650
<i>Statistics.</i>			
Provincial Statistics ..	..	17,182	17,182
<i>Miscellaneous.</i>			
Examinations ..	..	4,65,056	4,65,056
Administration of Indian Partnership Act, 1932.	..	4,030	4,030
Miscellaneous ..	..	7,673	7,673
Charges in England ..	11,200	409	11,609
Loss or gain by exchange ..	19	1	20
Total ..	51,984	29,08,110	29,60,094

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
H.—Civil Works and Miscellaneous Public Improvements.			
50. Civil Works.			
<i>Original Works—Buildings.</i>			
Provincial Excise .. .. .	..	527	527
Forest .. .. .	..	3,603	3,603
Registration .. .. .	..	6,321	6,321
General Administration ..	52,098	64,362	1,16,460
Administration of Justice ..	1,948	29,402	31,350
Jails and Convict Settlements.	6,715	1,44,784	1,51,499
Police .. .. .	..	49,081	49,081
Scientific Departments .. ..	..	130	130
Education .. .. .	..	82,368	82,368
Medical .. .. .	..	1,37,896	1,37,896
Public Health .. .. .	..	12,845	12,845
Agriculture .. .. .	..	4,346	4,346
Veterinary .. .. .	..	11,582	11,582
Co-operation .. .. .	..	409	409
Industries .. .. .	..	82,037	82,037
Civil Works .. .. .	..	54,315	54,315
Stationery and Printing .. ..	..	5,055	5,055
Miscellaneous Departments.	..	913	913
Original Works—Communications.	..	11,57,950	11,57,950
Original Works—Miscellaneous.	..	10,113	10,113
Repairs	2,08,595	43,17,161	45,25,756
Establishment	1,38,575	17,51,075	18,89,650
Tools and Plant .. .. .	..	1,11,055	1,11,055
Grants-in-aid .. .. .	..	59,96,049	59,96,049
Suspense .. .. .	..	2,00,672	2,00,672
Charges in England	27,659	..	27,659
Loss or gain by exchange	48	..	48
Total	4,35,638	1,42,34,051	1,46,69,689
I.—Electricity Schemes.			
52. Interest on Capital Outlay on Electricity Schemes.			
<i>I. Hydro-Electric Schemes.</i>			
Pykara Hydro-Electric Scheme.	14,61,286	..	14,61,286
Mettur Hydro-Electric Scheme.	9,47,676	..	9,47,676
Papanasam Hydro-Thermal Project.	5,48,018	..	5,48,018
Total, I. Hydro-Electric Schemes.	29,56,980	..	29,56,980

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
I.—Electricity Schemes — <i>concl.</i>	RS.	RS.	RS.
52. Interest on Capital Outlay on Electricity Schemes— <i>concl.</i>			
<i>II. Thermo-Electric Schemes.</i>			
Vizagapatam Thermal Station.	1,09,584	..	1,09,584
Bezavada Thermal Station ..	1,65,527	..	1,65,527
Cocanada Thermal Station.	27,203	..	27,203
West Godavari District Electrification Scheme.	9,559	..	9,559
Total, II. Thermo-Electric Schemes.	3,11,873	..	3,11,873
Total ..	32,68,853	..	32,68,853
52-A. Other Revenue Expen- diture connected with Elec- tricity Schemes.			
Establishment charges ..	..	61,994	61,994
Miscellaneous expenditure (including surveys).	..	38,711	38,711
Charges in England .. ..	..	2,146	2,146
Loss or gain by exchange ..	..	4	4
Total ..	..	1,02,855	1,02,855
J.—Miscellaneous.			
54. Famine.			
A.—Famine Relief—			
Salaries and Establishment.	5,546	4,49,015	4,54,561
Relief Works .. ..	..	1,76,73,790	1,76,73,790
Gratuitous Relief .. ..	..	5,26,635	5,26,635
Miscellaneous .. ..	..	5,48,445	5,48,445
Total ..	5,546	1,91,97,885	1,92,03,431
55. Superannuation Allowances and Pensions.			
Superannuation and Retired Allowances.	7,65,055	92,71,207	1,00,36,262
Compassionate Allowances ..	4,660	46,309	50,969
Gratuities	1,492	83,580	85,072

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
J.—Miscellaneous—<i>cont.</i>	RS.	RS.	RS.
55. Superannuation Allowances and Pensions—<i>concl.</i>			
Donations to Provident Funds.	296	31,102	31,398
Government contribution payable under the Indian Civil Service Family Pension Rules.	2,040	..	2,040
Covenanted Civil Service Pensions.	1,27,533	..	1,27,533
Charges in England ..	20,47,841	1,26,340	21,74,181
Loss or gain by exchange ..	3,562	220	3,782
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	— 17,139	— 2,00,384	— 2,17,523
Total ..	29,35,340	93,58,374	1,22,93,714
56. Stationery and Printing.			
<i>I. Stationery.</i>			
Stationery Offices and Stores.	5,596	1,53,891	1,59,487
Purchase of Stationery Stores.	9,451	24,42,933	24,52,384
<i>Deduct</i> —Value of Stationery supplied to other Governments and paying departments.	..	— 13,344	— 13,344
<i>II. Printing.</i>			
Government Presses ..	3,27,653	7,82,826	11,10,479
Printing at private presses ..	..	89,778	89,778
Charges in England ..	3,000	1,56,290	1,59,290
Loss or gain by exchange ..	6	271	277
Total ..	3,45,706	36,12,645	39,58,351

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
J.—Miscellaneous—<i>cont.</i>	RS.	RS.	RS.
57. Miscellaneous.			
Donations for charitable purposes.	5,371	1,39,300	1,44,671
Irrecoverable temporary loans and advances written off.	..	18,67,820	18,67,820
Rents, rates and taxes .. ..	..	14,005	14,005
Contributions .. ..	..	50,89,107	50,89,107
Miscellaneous Compensations.	..	9,680	9,680
Expenditure on account of State Prisoners and Detenus.	..	67,725	67,725
Miscellaneous and unforeseen charges.	..	10,49,006	10,49,006
Charges in England .. ..	..	290	290
Total ..	5,371	82,36,933	82,42,304
M.—Extraordinary Items.			
63. Extraordinary Charges.			
Charges in India	1,447	3,62,44,713	3,62,46,160
Charges in England .. ..	..	13,033	13,033
Loss or gain by Exchange.	..	22	22
Total ..	1,447	3,62,57,768	3,62,59,215
65-A. Transfer to Revenue Reserve Fund.	..	71,00,000	71,00,000
Total ..	..	71,00,000	71,00,000
64—B. Civil Defence.			
<i>Section I—Expenditure poolable in accordance with the slab system.</i>			
Expenditure on Air Raid Precautions.	36,837	1,15,02,171	1,15,39,008
Expenditure on Refugees and Evacuees.	..	3,39,305	3,39,305
Miscellaneous	19,075	4,18,074	4,37,149
Works	15,757	8,81,862	8,97,619
Charges in England	18,896	1,24,017	1,42,913
Loss or gain by exchange ..	33	220	253
Deduct—share payable by the Central Government.	..	—5,83,000	—5,83,000
Total, Section I ..	90,598	1,26,82,649	1,27,73,247

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
M—Extraordinary Items— <i>cont.</i>	RS.	RS.	RS.
64-B. Civil Defence—<i>cont.</i>			
<i>Section II—Expenditure not covered by the slab system of pool but subject to special allocation.</i>			
Expenditure on Air Raid Precautions.	..	— 1,44,125	— 1,44,125
Deduct—share payable by the Central Government.	..	— 4,448	— 4,448
Works .. .. .	..	18,588	18,588
War Police	19,772	48,65,026	48,84,798
Deduct—share payable by the Central Government.	..	14,47,094	14,47,094
Expenditure on Civic Guards.	..	2,27,096	2,27,096
Deduct—share payable by the Central Government.	..	— 69,400	— 69,400
National War Front ..	..	26,07,975	26,07,975
Deduct—share payable by the Central Government.	..	— 10,99,356	— 10,99,356
Motor Spirit and Tyre Rationing Schemes.	20,903	2,15,853	2,36,756
Deduct—share payable by the Central Government.	— 7,275	— 1,83,900	— 1,91,175
Charges in England ..	4,393	..	4,393
Loss or gain by exchange ..	8	..	8
Total, Section II ..	37,801	78,80,403	79,18,204
<i>Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial.</i>	..	..	..
Expenditure on Air Raid Precautions.	..	768	768
Deduct—share payable by the Central Government.	..	— 900	— 900
Miscellaneous .. .. .	..	17,690	17,690
Deduct—share payable by the Central Government.	..	— 14,492	— 14,492
Expenditure in connection with interning of enemy subjects.	..	3,289	3,289
Deduct—share payable by the Central Government.	..	— 3,000	— 3,000
Works .. .. .	..	114	114

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
M—Extraordinary Items— concl.	RS.	RS.	RS.
64-B. Civil Defence—concl.			
<i>Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial—concl.</i>			
<i>Deduct—share payable by the Central Government.</i>	..	— 114	— 114
Press Censor .. ..	..	24,588	24,588
<i>Deduct—share payable by the Central Government.</i>	..	— 24,539	— 24,539
Total, Section III ..	..	3,404	3,404
<i>Section IV—Expenditure borne wholly by the Provincial Government.</i>	..	..	..
Expenditure on Air Raid Precautions.	1,597	1,67,387	1,68,984
Miscellaneous	2,03,313	16,84,310	18,87,623
Works .. ..	..	72,877	72,877
War Committees	10,289	2,26,884	2,37,173
Charges in England ..	10,284	..	10,284
Loss or gain by exchange ..	17	..	17
Total, Section IV ..	2,25,500	21,51,458	23,76,958
Grand total ..	3,53,899	2,27,17,914	2,30,71,813
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.			
19. Construction of Irrigation, Navigation, Embankment and Drainage Works.			
B.—FINANCED FROM ORDINARY REVENUES.			
<i>Irrigation Works.</i>			
(1) Productive.			
Works .. ..	..	21,101	21,101
Establishment	984	5,463	6,447
Tools and Plant .. ..	..	68	68
Total ..	984	26,632	27,616

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized	
(1)	(2)	(3)	(4)
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—<i>concl.</i>	RS.	RS.	RS.
19. Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>			
B.—FINANCED FROM ORDINARY REVENUES—<i>concl.</i>			
<i>Irrigation Works—concl.</i>			
(2) Unproductive.			
Works .. .. .	..	91,283	91,283
Establishment	3,405	12,176	15,581
Tools and Plant .. ..	..	269	269
Total ..	3,405	1,03,728	1,07,133
Total, Irrigation ..	4,389	1,30,360	1,34,749
<i>Navigation, Embankment and Drainage Works.</i>			
(2) Unproductive.			
Works .. .. .	..	73,320	73,320
Establishment	2,745	3,728	6,473
Tools and Plant .. ..	..	130	130
Total, Navigation, etc., Works.	2,745	77,178	79,923
Total ..	7,134	2,07,538	2,14,672
JJ.—Miscellaneous—Capital Account within the Revenue Account.			
55—A. Commutation of Pensions financed from ordinary revenues.			
Amount transferred from '83. Payments of commuted value of pensions'.	1,34,283	1,57,080	2,91,363
Total ..	1,34,283	1,57,080	2,91,363

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account.	RS.	RS.	RS.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account.			
68. Construction of Irrigation, Navigation, Embankment and Drainage Works.			
A.—IRRIGATION WORKS.			
(1) Productive.			
Works .. .. .	..	3,89,218	3,89,218
Establishment	41,910	1,47,249	1,89,159
Tools and Plant .. ..	..	1,519	1,519
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	— 75,691	— 75,691
Total—(1) Productive ..	41,910	4,62,295	5,04,205
Total ..	41,910	4,62,295	5,04,205
FF.—Civil Administration—Capital Accounts outside the Revenue Account.			
72. Capital Outlay on Industrial Development.			
Cinchona Plantations ..	..	4,62,005	4,62,005
Total ..	..	4,62,005	4,62,005
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.			
81. Capital Account of Civil Works outside the Revenue Account.			
<i>Original Works—Buildings.</i>			
Police .. .. .	..	1,31,011	1,31,011
Medical .. .. .	..	87,169	87,169
Establishment	7,947	36,978	44,925
Tools and Plant .. ..	..	704	704
Total ..	7,947	2,55,862	2,63,809

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account—<i>cont.</i>	RS.	RS.	RS.
II.—Capital Account of Electricity Schemes outside the Revenue Account.			
81-A. Capital Outlay on Electricity Schemes.			
I. HYDRO-ELECTRIC SCHEMES.			
<i>A. Pykara Hydro-Electric Scheme.</i>			
Works .. .. .	..	2,34,321	2,34,321
Establishment .. ..	..	30,183	30,183
Tools and Plant .. ..	..	3,197	3,197
Suspense .. .. .	..	— 1,680	— 1,680
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 6,139	— 6,139
Total ..	..	2,59,882	2,59,882
<i>B. Mettur Hydro-Electric Scheme.</i>			
Works .. .. .	..	3,72,398	3,72,398
Establishment .. ..	..	36,066	36,066
Tools and Plant .. ..	..	24,081	24,081
Suspense .. .. .	..	— 1,42,816	— 1,42,816
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 38	— 38
Total ..	..	2,89,691	2,89,691
<i>C. Papanasam Hydro-Thermal Project.</i>			
Works	77,679	14,76,956	15,54,635
Establishment .. ..	..	1,83,707	1,83,707
Tools and Plant .. ..	..	— 43,480	— 43,480
Suspense .. .. .	..	— 98,254	— 98,254
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 2,63,418	— 2,63,418
Total ..	77,679	12,55,511	13,33,190

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account—<i>cont.</i>	RS.	RS.	RS.
II.—Capital Account of Electricity Schemes outside the Revenue Account—<i>cont.</i>			
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>			
II. THERMO-ELECTRIC SCHEMES.			
C. Vizagapatam Thermal Station.			
Works .. .. .	..	2,62,470	2,62,470
Establishment .. ..	..	17,420	17,420
Tools and Plant .. ..	..	— 530	— 530
Deduct—Receipts and Recoveries on Capital Account.	..	— 4,203	— 4,203
Total .. .. .	..	2,75,157	2,75,157
D. Bezwada Thermal Station.			
Works .. .. .	..	3,80,661	3,80,661
Establishment .. ..	..	26,610	26,610
Tools and Plant .. ..	..	3,433	3,433
Suspense .. .. .	..	— 31,059	— 31,059
Deduct—Receipts and Recoveries on Capital Account.	..	— 35,067	— 35,067
Total .. .. .	..	3,44,578	3,44,578
E. Cocanada Thermal Station.			
Works .. .. .	..	497	497
Establishment .. ..	..	238	238
Tools and Plant .. ..	..	— 1,889	— 1,889
Deduct—Receipts and Recoveries on Capital Account.	..	— 634	— 634
Total .. .. .	..	— 1,788	— 1,788
F. West Godavari District Electrification Scheme.			
Works .. .. .	..	— 11,349	— 11,349
Establishment .. ..	..	1,655	1,655
Tools and Plant .. ..	..	1,113	1,113
Deduct—Receipts and Recoveries on Capital Account.	..	— 11	— 11
Total .. .. .	..	— 8,592	— 8,592
Grand Total ..	77,679	24,14,439	24,92,118

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*concl.*

Heads.	Expenditure for 1943-44.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Capital Accounts outside the Revenue Account—<i>concl.</i>			
JJ.—Miscellaneous Capital Account Outside the Revenue Account—			
83. Payments of commuted value of Pensions.			
<i>Payments of commuted value of pensions.</i>			
(a) Payments in India ..	1,69,646	2,19,629	3,89,275
(b) Payments in England—			
Par Value	31,343	..	31,343
Loss or Gain by Exchange ..	55	..	55
<i>Deduct—</i>			
(1) Amount financed from Ordinary Revenues.	— 1,34,283	— 1,57,080	— 2,91,363
(2) Amount recovered from other Governments.	— 66,761	— 62,549	— 1,29,310
Net expenditure outside the Revenue Account.	..	..	..
85-A. Capital Outlay on Provincial Schemes connected with the War, 1939.			
Grain Supply Schemes ..	..	1,38,40,123	1,38,40,123
Standard Cloth Schemes ..	..	1,83,19,357	1,83,19,357
Other Miscellaneous Schemes.	1,447	40,96,657	40,98,104
<i>Deduct—</i> Outlay transferred to Revenue.	— 1,447	— 3,62,56,137	— 3,62,57,584
Total ..	..	..	..

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR.

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works.	RS.	RS.
A. IRRIGATION WORKS.		
<i>(1) Productive.</i>		
1 Cauvery Delta System	2,50,715	82,84,383
2 Srivaikuntam Anicut System .. ..	..	16,67,459
3 Godavari Delta System	3,74,148	1,73,87,023
4 Mehamattur Anicut System .. ..	..	85,091
5 Thadapalli Channel .. ..	..	1,66,383
6 Kalingarayan Channel .. ..	..	1,75,980
7 Vriddhachalam Anicut System .. ..	..	1,04,144
8 Chembrambakkam Tank .. ..	..	6,51,348
9 Marudur Anicut System .. ..	..	58,721
10 Pennar River Canals System	2,431	60,43,072
11 Arkenkota Channel .. ..	..	1,40,769
12 Tirukkoyilur Anicut System .. ..	..	3,89,189
13 Shatiatope Anicut System .. ..	..	10,29,886
14 Cheyyar Anicut System .. ..	..	5,24,798
15 Cumbum Tank .. ..	..	83,985
16 Poiney Anicut System .. ..	..	2,95,106
17 Periyar System .. ..	..	1,04,64,627
18 Kistna Delta System	1,14,020	2,12,77,717
19 Nandyar Channel System .. ..	..	63,231
20 Lower Coleroon Anicut System .. ..	..	29,13,423
21 Kistna East Bank Canal Extension Scheme	— 31,305	57,01,371
22 Polavaram Island Project	2,679	16,71,788
23 Cauvery-Mettur Project	— 1,86,382	*6,38,51,441
24 Kattalai Scheme	5,515	40,29,430
Total—A. Irrigation—(1) Productive ..	5,31,821	14,70,60,365
<i>(2) Unproductive.</i>		
1 Kurnool-Cuddapah Canal	13,537	2,33,27,213
2 Barur Tank .. ..	..	4,28,228
3 Vallur Anicut .. ..	..	74,366
4 Madras Water-Supply and Irrigation System .. ..	..	16,28,864
5 Pelandorai Anicut System .. ..	..	6,43,302
6 Palar Anicut System .. ..	..	23,71,791
7 Chicacole Minor River System .. ..	..	2,78,196
8 Muniyeru System .. ..	..	5,79,336
9 Dondapad Tank .. ..	..	1,24,786

* Includes Rs. 3.34 lakhs being the preliminary expenditure relating to the project.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*cont.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works <i>—cont.</i>	RS.	RS.
A. IRRIGATION WORKS—<i>cont.</i>		
(2) Unproductive—<i>cont.</i>		
10 Yerur Tank .. .. .	..	61,741
11 Sagileru Tank .. .. .	..	4,47,108
12 Atmakur Tank .. .. .	..	1,11,959
13 Jangamaheswarapuram Tank .. .. .	..	61,253
14 Anamasamudram-Beraperu Tank .. .. .	..	71,687
15 Hajipuram Tank .. .. .	..	2,78,774
16 Ponnalur Tank .. .. .	..	1,92,975
17 Markapur Tank .. .. .	..	1,24,481
18 Nagavalli River System	20,247	17,42,533
19 Venkatapuram Tank .. .. .	..	3,72,250
20 Bhavanasi Tank .. .. .	..	2,54,395
21 Yellanur Tank .. .. .	..	2,39,192
22 Panchapatti Reservoir .. .. .	..	3,27,781
23 Siddapur Tank .. .. .	..	7,91,038
24 Nagavaram Anicut and Supply Channel .. .. .	..	1,07,295
25 Mopad Reservoir System	56,725	22,50,871
26 Kanniyampalayam Anicut .. .. .	..	1,07,221
27 Toludur Reservoir Project .. .. .	..	23,71,023
28 Thippayapalem Project .. .. .	..	5,72,196
29 Basavannah Channel .. .. .	..	5,83,202
30 Duvvaleru Project .. .. .	..	1,46,455
31 Uduthorahalle Scheme	7,420	7,420
32 Mahadevapuram Tank Project	9,204	9,204
Total—A. Irrigation—(2) Unproductive.	1,07,133	4,06,88,136
Total—A. Irrigation Works ..	6,38,954	18,77,48,501
B. NAVIGATION, ETC., WORKS.		
(2) Unproductive.		
1 Vedaranyam Canal .. .. .	..	1,32,699
2 Buckingham Canal	79,923	89,89,075
Total—B. Navigation, etc.—(2) Unproductive Works	79,923	91,21,774
Total—Construction of Irrigation, etc., Works	7,18,877	19,68,70,275

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*cont.*

[Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
	RS.	RS.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works <i>—cont.</i>		
Special accelerated and widespread programme of improvements to Minor Irrigation Works classed under "68. Irrigation—(2) Unproductive" ..	..	49,61,977
Total—Irrigation, etc., Works ..	7,18,877	20,18,32,252
<i>Deduct—</i>		
1 Amount met out of Revenue ..	— 2,14,672	— 2,82,26,780
2 Amount financed from Famine Relief Fund ..	..	— 70,890
Net amount outside the Revenue Account.	5,04,205	17,35,34,582
72. Capital Outlay on Industrial Development.		
1 Cinchona Plantations	4,62,005	22,99,209
2 Kerala Soap Institute .. .. .	..	1,18,396
3 Industrial Engineering Workshops ..	..	43,030
Total ..	4,62,005	24,60,635
81. Capital Account of Civil Works outside the Revenue Account ..	2,63,809	1,44,30,672
81-A. Capital Outlay on Electricity Schemes.		
<i>Pykara Hydro-Electric Project.</i>		
1 Pykara Hydro-Electric Scheme ..	22,568	1,44,52,192
2 Distribution of Power in Pykara System	2,10,821	67,64,511
3 Palghat Electric Supply Scheme ..	..	1,21,160
4 Supply of Electric Power to Devarshola .. .. .	..	66,475
5 Supply of Electric Power to Firth Hall Tea Factory .. .. .	..	6,105
6 Mukurti Dam .. .. .	..	14,95,150
7 Supply of Electric Power to Madura.	43,632	32,36,593
8 Additional Generating Machinery at Pykara	— 459	41,59,663

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*cont.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>	RS.	RS.
<i>Pykara Hydro-Electric Project—cont.</i>		
9 Virudunagar-Rajapalaiyam Extensions	274	8,93,983
10 Supply of Power to Kovilpatti ..	4,533	5,03,084
11 Supply of Electric Power to Periyakulam, Theni and Bodinayakanur.	1,436	2,24,429
12 Supply of Electric Power to Gobichetti-palaiyam and five other villages ..	1,120	1,94,969
13 Supply of Electric Power to Ramnad district	2,058	4,09,116
14 Supply of Power to West Coast ..	— 26,101	* 4,52,868
<i>Total—Pykara Hydro-Electric Project ..</i>	<i>2,59,882</i>	<i>3,29,80,298</i>
<i>Mettur Hydro-Electric Project.</i>		
15 Mettur-Erode-Salem Electric Supply Scheme .. .. .	..	4,85,821
16 Erode-Trichinopoly Extensions ..	— 925	11,64,503
17 Mettur Main Scheme	— 39,556	1,20,76,585
18 Karur Electric Supply Scheme ..	..	92,611
19 Trichinopoly-Negapatam Extensions.	— 22,844	21,31,559
20 Supply of Electric Power to Komarapalaiyam .. .. .	..	26,303
21 Supply of Power to Rasipuram ..	..	72,886
22 Extension of Mettur Electric Power to Ranipet, Kaveripakkam and Conjeeveram	1,775	3,94,290
23 Distribution of Power in Mettur System	2,22,572	39,76,422
24 Supply of Power to Arkonam ..	— 118	1,99,841
25 Supply of Electric Power to Pakala and Tirupati	567	2,10,444
26 Fourth Generating Unit at Mettur ..	1,26,830	6,15,612
27 Extensions to Superintending Engineer's Office Buildings	1,390	12,314
<i>Total—Mettur Hydro-Electric Project ..</i>	<i>2,89,691</i>	<i>* 2,14,59,191</i>
<i>Papanasam Hydro-Thermal Project.</i>		
28 Papanasam Hydro-Thermal Project.	13,74,112	1,26,81,892
29 Distribution of Power in Papanasam Project	— 58,524	46,295
30 Supply of Power to Travancore State.	17,602	17,602
<i>Total—Papanasam Hydro-Thermal Project</i>	<i>13,33,190</i>	<i>1,27,45,789</i>

* Includes expenditure of Rs. 21,962 incurred on the preliminary surveys of West Coast extension and met out of revenue.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*concl.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
81-A. Capital Outlay on Electricity Schemes—<i>concl.</i>	RS.	RS.
<i>Vizagapatam Thermal Station.</i>		
31 Vizagapatam Thermal Station ..	10,428	17,38,642
32 Supply of Electric Power to Bobbili. ..	..	1,02,117
33 Distribution of Power in Vizianagaram	— 2,877	1,52,694
34 Distribution of Power in Vizagapatam Thermal Area	4,261	1,92,445
35 Third Generating Set at Vizagapatam.	62,660	2,67,424
36 Fourth Generating Set at Vizagapatam	2,00,685	2,00,801
<i>Total—Vizagapatam Thermal Station ..</i>	<i>2,75,157</i>	<i>26,54,123</i>
<i>Bezwada Thermal Station.</i>		
37 Bezwada Thermal Station	— 2,728	25,24,533
38 Extension to Tenali	152	2,00,996
39 Distribution of Power in Bezwada Thermal Area	59,188	4,41,627
40 Third Generating Set at Bezwada ..	2,87,966	7,42,382
<i>Total—Bezwada Thermal Station ..</i>	<i>3,44,578</i>	<i>39,09,538</i>
<i>Cocanada Thermal Station.</i>		
41 Cocanada Thermal Station	— 4,350	3,29,610
42 Distribution of Power in Cocanada Thermal Area	2,562	2,54,996
<i>Total—Cocanada Thermal Station ..</i>	<i>— 1,788</i>	<i>5,84,606</i>
43 West Godavari District Electrification Scheme	— 8,592	1,91,017
<i>Total—Capital Outlay on Electricity Schemes</i>	<i>24,92,118</i>	<i>*7,45,24,562</i>
<i>Deduct—Amount met out of Revenue.</i>	<i>..</i>	<i>*— 91,19,329</i>
<i>Net amount outside the Revenue Account.</i>	<i>24,92,118</i>	<i>6,54,05,233</i>
<i>Grand Total ..</i>	<i>37,22,137</i>	<i>25,58,31,122</i>

* Includes expenditure of Rs. 21,962 incurred on the preliminary surveys of West Coast extension and met out of revenue.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of sections 79 and 80 of the Government of India Act, 1935, and, except in a few specified cases, are not included in the schedule of authorized expenditure authenticated under section 80. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorized by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Madras on the 31st March 1944 :—

(All figures are in unit of rupees.)

Debit balance.	Section of the General account.	Name of Account.	Page.	Credit balance.
(1)	(2)	(3)	(4)	(5)
RS.				RS.
12,27,69,388	A to M	Government	80	..
	N ..	Public Debt	80	12,63,25,955
	O ..	Unfunded Debt	82	4,66,51,064
	P ..	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance	84	3,78,404
		(ii) Deposits not bearing interest—		
		Gross balance	85	14,68,32,957
3,19,94,008	..	Investments	85	..
27,21,223	..	(iii) Advances not bearing interest ..	95	..
		(iv) Suspense—		
		Investments	97	..
10,15,96,880	..	Other items (net)	97-98	9,64,148
4,97,78,736	R ..	Loans and Advances by Provincial Governments.	98	..
	S ..	Remittances—		
		I. Remittances within India (net) ..	102	18,34,868
1,41,27,161	V ..	(Closing) Cash balance	103	..
32,29,87,396		Total		32,29,87,396

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of Madras as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate.

This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The balances above are reviewed in detail in the following paragraphs :—

SECTIONS A TO M.—GOVERNMENT ACCOUNT.

Dr. Rs. 12,27,69,388

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
RS.		RS.
11,82,82,386	A.—Opening Balance	
29,84,13,756	B.—Revenue Receipts for 1943-44	29,84,20,182
37,22,137	C.—Expenditure on Revenue Account for 1943-44	
7,71,291	D.—Capital Expenditure outside the Revenue Account for 1943-44	
	E.—Miscellaneous	
	F.—Closing Balance, Dr.	12,27,69,388
42,11,89,570		42,11,89,570

6. The following are the details of the sum of Rs. 7,71,291 shown against 'E.—Miscellaneous':—

	Dr.	Cr.
	RS.	RS.
(i) Adjustments in connection with Reduction or Avoidance of Debt .. .. .	..	5,17,454
(ii) Adjustment in connection with the discharge of loans through the operation of Sinking Funds .. .. .	..	1,50,000
(iii) Adjustment in connection with the recoveries in the Provincial Loan Account utilized towards the repayment of loans ..	14,38,745	..
Total ..	14,38,745	6,67,454
	Net Debit	Rs. 7,71,291

SECTION N.—PUBLIC DEBT Cr. Rs. 12,63,25,955

7. The term 'Public Debt' as used in this report is confined to regular loans raised from the public or taken from the Central Government and does not cover other obligations (whether bearing interest or not), such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Madras on the 31st March 1944 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

'Public Debt' is ordinarily divided into three categories, namely, (a) 'Permanent Debt,' (b) 'Floating Debt' and (c) 'Loans from the Central Government.' The term 'Permanent Debt' covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature

such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on 31st March 1944, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. Loans granted by the Central Government to the Government of Madras under section 163 (2) of the Government of India Act, 1935, are recorded under the head 'Loans from the Central Government.' The balance of the liabilities of the Government of Madras to the Provincial Loans Fund on 31st March 1937, which was left after all the adjustments had been made under the scheme for decentralization of the balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, was transferred to this head on 1st April 1937.

The following are the details of the balances under 'Public Debt':—

	Cr.
	RS.
Permanent Debt	7,53,72,300
Loans from the Central Government	5,09,53,655
Total ..	<u>12,63,25,955</u>

Permanent Debt Cr. Rs. 7,53,72,300

8. The statement below gives a detailed account of the loans so far raised by Government in the open market:—

(In thousands.)

Description of Loan. (1)	Object of loan. (2)	When raised. (3)	When repayable. (4)
1. Madras Government Loan of 1952.	For financing Electricity Schemes, Productive Irrigation Works and grant of advances to local bodies, agriculturists, etc.	In two issues in 1937-38 and 1940-1941.	(At par on) 1st September 1952.
2. Madras Government Loan of 1953.	Do.	1938-39 ..	15th September 1951.
3. Madras Government Loan of 1959.	Do.	1939-40 ..	21st June 1959.
4. Madras Government Loan of 1955.	Advance payment of a part of the consolidated debt due to the Central Government.	1942-43 ..	18th September 1955.
5. Madras Government Loan of 1956.	Do.	1943-44 ..	14th September 1956.

Description of loan.	Rate of interest.	Amount subscribed.	Opening balance on 1st April 1943.	Face value of bonds purchased out of Sinking Funds and cancelled during the year.	Debt Loan discharged raised during the year (—) (+).	Balance of loan outstanding on 31st March 1944.
	(5)	(6)	(7)	(8)	(9)	(10)
1. Madras Government Loan of 1952.	3 per cent	2,33,54	2,18,95	..	..	2,18,95
2. Madras Government Loan of 1953.	3 per cent	1,51,29	1,42,08	..	..	1,42,08
3. Madras Government Loan of 1959.	3 per cent	1,50,00	1,44,09	1,00	..	1,43,09
4. Madras Government Loan of 1955.	3 per cent	1,25,00	1,25,00	50	..	1,24,50
5. Madras Government Loan of 1956.	3 per cent	1,25,10	..	..	+1,25,10	1,25,10
Total ..	..	7,84,93	6,30,12	1,50	+1,25,10	7,53,72

The Government of Madras provides, in each financial year of the currency of the loan, a sum equal to $1\frac{1}{2}$ per cent of the total nominal amount of the

loan to be used for purchasing the securities of the loan for cancellation. The Government also makes such annual contributions to a sinking fund to provide for the amortization of its open market loans as it may from time to time decide to be necessary. In respect of the amounts utilized for relending to local bodies, agriculturists, etc., the Government has decided that they should be amortized by annual contributions beginning with the financial year after that in which each loan is issued and continuing throughout the period of currency of the open market loan from the recoveries realized from the local bodies, etc. The contribution is calculated on a sinking fund basis, with a rate of betterment equal to the nominal rate of interest on the open market loan.

The loans have been utilized for the purposes for which they were taken and the balance agrees with the balance in the books of the Public Debt Office, Madras.

Loans from the Central Government **Cr. Rs. 5,09,53,655**

9. The debt due to the Central Government is repayable over a period of 45 years commencing from 1937-38 in the form of half-yearly equated instalments (fixed at Rs. 19,64,627) of principal and interest payable on the 15th September and 15th March of each year. With the concurrence of the Central Government an advance payment of Rs. 125 lakhs was made towards this debt in September 1942 in addition to the regular half-yearly instalment. As a result of this advance payment, the amount of half-yearly equated instalment was revised and fixed at Rs. 16,24,780 with effect from the payment made in March 1943. Consequent on another advance repayment of Rs. 125.10 lakhs in September 1943, in addition to the regular half-yearly instalment, the amount of half-yearly equated instalment was revised and fixed at Rs. 12,81,404 with effect from the payment made in March 1944, the total period of repayment remaining unaffected. The instalments were duly paid to the Central Government during the year.

The Government of Madras is, however, subject to certain conditions, authorized to redeem, on a date not earlier than the 1st April 1945 and not later than the 15th October 1946 to be fixed by the Governor-General in Council, any part not exceeding one-half of the principal of the debt outstanding on the 31st March 1945 and further, on a date not earlier than the 1st April 1960 and not later than the 15th September 1961 also to be fixed by the Governor-General in Council, the whole or any part of the remainder of the principal of the debt.

SECTION O.—UNFUNDED DEBT **Cr. Rs. 4,66,51,064**

10. The term 'Unfunded Debt' is used to describe a number of interest-bearing obligations of Government in respect of funds deposited with it for various purposes. The principal classes of these obligations are—

	RS.
Special Loans	2,52,148
State Provident Funds	4,63,98,916
Total ..	4,66,51,064

Special Loans **Cr. Rs. 2,52,148**

11. Under this head is recorded a number of interest-bearing obligations, mostly of a permanent character, of which the following are the details:—

	RS.
8 per cent Perpetual Loans	1,33,000
6 per cent Perpetual Loans	10,500
Endowments for Charitable and Educational Institutions.	1,08,648
Total ..	2,52,148

Perpetual Loans Cr. Rs. 1,43,500

12. These are deposits made by private persons with the Government of Madras and accepted by that Government as perpetual loans. The interest is paid to the legal representatives and assigns of the original depositors for the maintenance of choultries at certain places. The details of these loans are as shown below :—

- (1) Four bonds for Rs. 1,33,000 at 8 per cent interest issued between the years 1796 and 1807.
- (2) Two bonds for Rs. 10,500 at 6 per cent interest issued in the years 1795 and 1817.

*Endowments for Charitable and Educational**Institutions* Cr. Rs. 1,08,648

13. These are endowments for charitable purposes accepted by the Madras Government from private persons in the past. The following are the details :—

- (1) A perpetual agreement between Kolla Singanna Chetti and the Madras Government in 1817 that in respect of a sum of Rs. 41,770 paid by the former, the Government would pay interest at 6 per cent for the maintenance of certain choultries.
- (2) A perpetual agreement between the trustees of the Native Infirmary (now Stanley Hospital) and the Madras Government that, in respect of a sum of Rs. 66,878 representing the endowment of the institution paid over to the Government, interest at 4 per cent would be paid to the trustees. The interest is now credited to Government under the head 'Medical.'

These loans are practically fixed and do not therefore require annual verification.

State Provident Funds Cr. Rs. 4,63,98,916

14. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	RS.
General Provident Fund	4,14,11,435
Indian Civil Service Provident Fund	33,32,580
Indian Civil Service (Non-European Members) Provident Fund	6,02,940
Contributory Provident Fund (Madras)	10,51,961
Total ..	4,63,98,916

The amounts at credit of the subscribers on 31st March 1944 have been communicated to them.

General Provident Fund Cr. Rs. 4,14,11,435

15. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service. Government servants in temporary superior service are also permitted to join this Fund on certain conditions. The ledger balance of

this Fund on 31st March 1944 on the books of the Account Office has been compared with the sum total of the balances of the personal accounts of the subscribers to the Fund. This has disclosed a net difference of Rs. 15,297 consisting of Rs. 95 relating to 1940-41, Rs. 984 to 1941-42, Rs. 2,595 to 1942-43 and Rs. 11,623 to 1943-44.

Indian Civil Service Provident Fund Cr. Rs. 33,32,580

16. The balance under this head represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. The balance has been verified and a net difference of Rs. 6,648 noticed is awaiting adjustment.

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 6,02,940

17. This Fund was established on 1st January 1931. It is open only to Non-European Members of the Indian Civil Service selected for appointment after that date. The balance has been verified and a net difference of Rs. 2,155 noticed is awaiting adjustment.

Contributory Provident Fund (Madras) Cr. Rs. 10,51,961

18. This Fund which is administered by the Madras Government was started for the benefit of certain non-pensionable Government servants under the control of that Government. The balance has been verified and a difference of Rs. 21,388 noticed (Rs. 189 relating to 1942-43 and Rs. 21,199 to 1943-44) is awaiting adjustment.

SECTION P.—DEPOSITS AND ADVANCES **Dr. Rs. 13,59,96,671**
Cr. Rs. 14,78,60,069

19. The balances under this section relate to the following four main parts, namely :—

	Dr. RS.	Cr. RS.
1) Deposits bearing interest .. .. .	..	3,78,404
(2) Deposits not bearing interest	3,19,94,008	14,68,32,957
(3) Advances not bearing interest	27,21,223	..
(4) Suspense	10,12,81,440	6,48,708
Total ..	13,59,96,671	14,78,60,069

Deposits bearing interest—

Reserve Funds Cr. Rs. 3,78,404

20. Transactions relating to the Depreciation Reserve Fund deposited with the Government in respect of commercial undertakings are recorded in the accounts in this part.

The credit balance represents the balances of Depreciation Reserve of the following Government commercial undertakings deposited with Government :—

	RS.
Kerala Soap Institute	1,09,335
Cinchona Plantations	1,90,767
Industrial Engineering Workshops	78,302
Total ..	3,78,404

Certificates of acceptance of balances are awaited.

An account of the transactions for 1943-44 relating to this head will be found in item I of Statement No. 4.

Deposits not bearing interest	Cr. Rs. 14,68,32,957
	Dr. Rs. 3,19,94,008

21. This part consists of three main divisions, namely—

	Cr. RS.	Dr. RS.
(1) Sinking Funds	1,13,65,721	1,04,05,500
(2) Reserve Funds	3,31,79,624	2,15,88,508
(3) Other Deposit Accounts	10,22,87,612	..
Total ..	14,68,32,957	3,19,94,008

<i>Sinking Funds</i>	Cr. Rs. 1,13,65,721
	Dr. Rs. 1,04,05,500

This consists of:

SINKING FUNDS	Cr. Rs. 1,13,65,721
SINKING FUND INVESTMENT ACCOUNT	Dr. Rs. 1,04,05,500
Sinking Funds	Cr. Rs. 1,13,65,721

22. The credit balance under this head represents amounts available in the funds created by the Government of Madras to provide against the depreciation of its open market loans and for their redemption at the time of the maturity of the loans. The funds are credited with $1\frac{1}{2}$ per cent of the nominal value of each loan during the currency of the loan and such other amounts as may be set apart each year by Government and are debited with the charges connected with the redemption of debt by purchase and cancellation of securities or by direct discharge. An account of the transactions relating to this head will be found in item II (a) of Statement No. 4.

Sinking Fund Investment Account	Dr. Rs. 1,04,05,500
--	---------------------

23. Pending utilization for the purposes for which the Sinking Funds have been created, the amounts standing at credit of the funds are invested in securities of the Central Government. The amounts expended on the purchase of the securities are debited to the head 'Sinking Fund Investment Account' while the interest accruing from the investments is credited to the head 'General Sinking Fund.'

An account of the transactions relating to this head will be found in item II (b) of Statement No. 4.

<i>Reserve Funds</i>	Cr. Rs. 3,31,79,624
	Dr. Rs. 2,15,88,508

24. These are funds created out of revenue and held in the Government balances on behalf of various departments. The following are the details:—

	Cr. RS.	Dr. RS.
Famine Relief Fund	73,89,837	..
Famine Relief Fund—Investment Account. .. .. .	..	71,92,678
Provincial Road Funds	16,24,679	..
Fund for the development of Rural Water-supply	10,80,615	..
Revenue Reserve Fund	1,29,50,000	..
Revenue Reserve Fund—Investment Account .. .. .	..	58,50,000
Depreciation Reserve Fund—Electricity—		
Pykara Hydro-Electric System	44,86,869	..
Mettur Hydro-Electric System	17,58,722	..

	Cr. RS.	Dr. RS.
Depreciation Reserve Fund—Electricity— Investment Account—		
Pykara Hydro-Electric System .. ..	..	44,73,281
Mettur Hydro-Electric System .. ..	..	17,52,814
Special Reserve Fund—Electricity—		
Pykara Hydro-Electric System	17,80,361	..
Mettur Hydro-Electric System	5,54,596	..
Special Reserve Fund—Electricity—Investment Account—		
Pykara Hydro-Electric System .. ..	..	17,65,706
Mettur Hydro-Electric System .. ..	..	5,54,029
Depreciation Reserve Fund— Government Presses	15,53,945	..
Total	3,31,79,624	2,15,88,508

FAMINE RELIEF FUND Cr. Rs. 73,89,837

FAMINE RELIEF FUND—INVESTMENT ACCOUNT Dr. Rs. 71,92,678

25. The Madras Famine Relief Fund in its present form was set up under the Madras Famine Relief Fund Act, 1936, which came into force with effect from 8th October 1936.

According to the Act, as amended by the Amendment Act of 1938, the assets of the fund consist of the securities of the Government of India purchased from the balance at the credit of the old Fund and the contribution from the revenues of the Province under the provisions of the Madras Famine Relief Fund Act, 1936, including securities of the Central Government or of the Government of Madras in which the balances not immediately required may be invested. Interest accruing from time to time on the investments is also credited to the fund. The Act provides that the securities belonging to the fund should be valued at their market price on the 31st March of each year. Should the valuation in any year show that the balance in the Fund at the end of such year falls short of sixty lakhs of rupees, the deficiency has to be made up from the revenues of the Province, provided that if the deficiency exceeds five lakhs of rupees, it may be made up in annual instalments, the amount of each instalment except the last being not less than five lakhs of rupees. The balance in the fund may be expended only on relief of serious famine and distress caused by serious drought, flood or other natural calamities. If, however, the balance exceeds Rs. 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

The account of the Fund for 1943-44 will be found in item III of Statement No. 4. The balance at the credit of the Fund on 31st March 1944 consisted of Rs. 1,97,159 in cash and Rs. 71,92,678 invested in securities of the Central Government. The face value of the securities held at credit of the Fund on 31st March 1944 amounted to Rs. 69,61,400 and the market value to Rs. 71,69,025. The balance has been accepted as correct by the Government of Madras and the value of the securities has also been certified as correct by them after verification in consultation with the Reserve Bank of India, Madras.

PROVINCIAL ROAD FUNDS Cr. Rs. 16,24,679

26. Additional grants are given to local bodies from Provincial Funds not exceeding the amount by which the actual sum available for distribution

under the Madras Motor Vehicles Taxation Act falls short of the maximum contribution payable under the Act. The Government have created a Provincial Road Fund to which the balance of grants left undrawn out of the amount due for a particular year may be credited so that the amount may be available for use in subsequent years. The Fund was created during 1941-2.

Certificate of acceptance of balance has been received.

An account of the Fund for the year is given in item IV of Statement No. 4.

FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY Cr. Rs. 10,80,615

27. The Fund was constituted during 1937-8 in order to secure that the programme for execution within a period of ten years of a comprehensive scheme of protected water-supply for household purposes in the rural areas of the Province is not held up for want of funds. The Fund receives contributions from the revenues of the Province and from local bodies from time to time. The expenditure incurred on the scheme is debited to '39. Public Health,' a corresponding amount being transferred from the Fund at the same time and adjusted in reduction of expenditure under the head '39.'

Certificate of acceptance of balance has been received.

An account of the Fund for the year is given in item V of Statement No. 4.

REVENUE RESERVE FUND—REVENUE RESERVE FUND Cr. Rs. 1,29,50,000

REVENUE RESERVE FUND—INVESTMENT ACCOUNT. Dr. Rs. 58,50,000

Revenue Reserve Fund Cr. Rs. 1,29,50,000

28. The Government decided to transfer to the Revenue Account in round lakhs so much of the net outlay in 1943-44 on State Trading Schemes, initially debited to the Capital head '85 A. Capital Outlay on Provincial Schemes connected with the War, 1939' as could be so transferred and still leave a surplus of part of a lakh in the Revenue Account. They also decided that if the final accounts of 1943-44 showed a surplus of over a lakh in the Revenue Account even after transferring the entire net outlay on the State Trading Schemes to the Revenue Account, the surplus in round lakhs should be transferred to the Revenue Reserve Fund, leaving part of a lakh as surplus in the Revenue Account. A sum of Rs. 1.26 lakhs was so transferred in the accounts of 1943-44 to the Revenue Reserve Fund.

An account of the Fund for the year is given in item VI (a) of Statement No. 4.

REVENUE RESERVE FUND—INVESTMENT ACCOUNT .. Dr. Rs. 58,50,000

29. Pending utilization of the moneys set apart in the Revenue Reserve Fund on the objects on which they will be spent, the amounts standing at credit of the fund are invested in securities of the Central Government. The amounts expended on the purchase of the securities are debited to the head 'Revenue Reserve Fund Investment Account' while the interest accruing from the investments is credited to the head 'Revenue Reserve Fund.' The debit balance of Rs. 58,50,000 under the former head represents the investment in the securities of the balance at credit of the latter head on 31st March 1943.

An account of the transactions under 'Revenue Reserve Fund Investment Account' is given in item VI (b) of Statement No. 4.

	Cr. RS.	Dr. RS.
DEPRECIATION RESERVE FUND—ELECTRICITY—		
Pykara Hydro-Electric System	44,86,869	..
Mettur Hydro-Electric System	17,58,722	..
DEPRECIATION RESERVE FUND—ELECTRICITY—		
Investment Account—		
Pykara Hydro-Electric System .. .. .	..	44,73,281
Mettur Hydro-Electric System .. .. .	..	17,52,814
SPECIAL RESERVE FUND—ELECTRICITY—		
Pykara Hydro-Electric System	17,80,361	..
Mettur Hydro-Electric System	5,54,596	..
SPECIAL RESERVE FUND—ELECTRICITY—		
Investment Account—		
Pykara Hydro-Electric System .. .. .	..	17,65,706
Mettur Hydro-Electric System .. .. .	..	5,54,029

30. The balances under the heads mentioned above relate to (i) the Pykara Hydro-Electric System and (ii) the Mettur Hydro-Electric System and represent the amounts available for renewals and replacements consequent on ordinary wear and tear and for extraordinary and unforeseen renewals required from time to time. The balance at the credit of each fund is from time to time invested in the securities of the Government of Madras or of the Central Government. The interest received on the securities is taken as miscellaneous revenue of the systems. The face value of the securities has been verified and certified as correct by Government in consultation with the Reserve Bank of India, Madras. The accounts of the funds are furnished in items VII and VIII of Statement No. 4.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES. Cr. Rs. 15,53,945

31. A Depreciation Reserve Fund was created for the Government Press on the introduction of a revised system of Press accounts from 1925-26. This Reserve is credited with depreciation calculated on the depreciated value of plant and machinery in use in the Press as also with the residual book value of plant and machinery disposed of during the year. Appropriations from the Reserve are made to meet the cost of replacement of the plant and machinery. In view, however, of the large balance in the Fund, Government have decided that contribution to the Fund should be suspended for the year and that no depreciation should be charged during the year. The credits and debits under the head during the year under report have been shown in item IX in Statement No. 4.

Certificate of acceptance of the balance has been received.

Other Deposit Accounts Cr. Rs. 10,22,87,612

32. This account is subdivided as follows :—

	Cr. RS.
Deposits of Local Funds	2,53,82,324
Departmental and Judicial Deposits—	
Civil Deposits	7,58,21,780
Other accounts	10,83,508
Total ..	<u>10,22,87,612</u>

DEPOSITS OF LOCAL FUNDS Cr. Rs. 2,53,82,324

33. The details are as follows :—

	Cr.
	RS.
District Funds	1,42,21,923
Municipal Funds	91,63,845
Port and Marine Funds	7,57,444
Education Funds	5,67,125
Other Miscellaneous Funds	6,68,722
Village Panchayat Fund	3,265
Total ..	<u>2,53,82,324</u>

These are mostly cash balances in the current accounts of local funds and other local authorities which are permitted to use the Government treasuries as their banks. Each fund has an administrator, either a public officer or a committee. The verification of the balances consists firstly, in reconciling the figures as between the broadsheets maintained in the Account Office and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books.

In the first stage of verification, differences have been noticed under the following heads :—

	RS.	A.	P.
District Funds	1,94,445	14	8
Municipal Funds	2,20,953	13	6
Other Miscellaneous Funds	0	2	0
Village Panchayat Fund	250	0	0

The difference of Rs. 1,94,445-14-8 under District Funds is made up of plus Rs. 2,05,700-14-5 and minus Rs. 11,254-15-9. Out of the former a sum of Rs. 610-10- and out of the latter a sum of Rs. 25-2-0 has been adjusted. The difference of Rs. 2,20,953-13-6 under Municipal Funds is made up of plus Rs. 2,21,143-7-7 relating to 1943-44 and minus Rs. 189-10-1 relating to 1942-43. Out of the former a sum of Rs. 181-7-6 and out of the latter Rs. 4-11-10 has been adjusted. The difference of Re. 0-2-0 under Other Miscellaneous Funds is awaiting adjustment. The difference of Rs. 250 under Village Panchayat Fund has been adjusted.

As regards the second stage of verification, certificates of acceptance of balances are still due in 101 cases under District Funds, 50 under Municipal Funds, 4 cases under Port and Marine Funds, 2 under Education Funds, and 30 under Village Panchayat Fund. In 38 cases under District Funds, 19 cases under Municipal Funds, 3 cases under Other Miscellaneous Funds, and 1 under Village Panchayat Fund, the certificates received have not been accepted pending settlement of discrepancies.

In respect of 1942-43, twenty-one certificates under District Funds, nineteen under Municipal Funds and one under Other Miscellaneous Funds are still under reconciliation. One certificate is due under Village Panchayat Fund.

In respect of 1941-42, two certificates under District Funds and three under Municipal Funds are under reconciliation.

CIVIL DEPOSITS CR. RS. 7,58,21,780

34. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of members of the public. The following are the details :—

	RS.
Revenue Deposits	1,74,19,095
Civil Courts' Deposits	1,68,21,028
Criminal Courts' Deposits	3,21,129
Personal Deposits	3,14,54,229
Public Works Deposits	29,99,053
Trust Interest Funds	1,94,232
Deposits for work done for public bodies or individuals	2,90,904
Unclaimed General Provident Fund Deposits	39,413
Deposits of fees received by Government servants for work done for private bodies	15,712
Deposits on account of moneys received for the Viceroy's War Purposes Fund	82,695
Deposits on account of moneys received for Indian Red Cross Society and St. John Ambulance Association	7,900
Deposits on account of moneys received for St. Dunstan's Hostel for Blinded Soldiers, Sailors and Airmen	945
Deposits on account of collective subscriptions to Defence Savings Drive	16,798
Interest on Deposits with the Central Government	345
Deposits for purchasing Government of India Defence Bonds	61,58,302
Total ..	7,58,21,780

35. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against some particular receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). To every ledger account there is an 'Administrator,' the person authorized to pay money into the treasury or draw it out. Deposits kept on the latter plan are termed 'Personal Deposits.'

The verification of the balance on the first plan is as follows :—The receipts and payments, which are recorded in detail in deposit registers, are posted monthly by totals into a proof-sheet which provides columns for recording the repayments of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account, as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or, where necessary, with the accounts received from civil and criminal courts. The verification of the ledger form of deposit accounts consists mainly in agreeing the balance with that claimed by the administrator.

Revenue Deposits Cr. Rs. 1,74,19,095

36. The verification of the ledger balance with the proof-sheet has disclosed a discrepancy of plus Rs. 5,87,899-5-6 as shown below :—

	RS.	A.	P.
1941-42	— 142	2	2
1942-43	— 5,384	0	2
1943-44	— 1,31,394	1	3
Do.	+ 7,24,819	9	1
	<hr/>		
	+ 5,87,899	5	6

Out of plus Rs. 7,24,819-9-1, a sum of Rs. 7,70,212-5-11 has been adjusted leaving a net balance of Rs. 1,19,313-0-5.

Civil Courts' Deposits Cr. Rs. 1,68,21,028

37. The ledger balance has been verified in accordance with the prescribed rules and a net difference of Rs. 2,11,797 has been noticed. This is being adjusted in the current year.

Criminal Courts' Deposits Cr. Rs. 3,21,129

38. The verification of the ledger balance with the proof-sheet has disclosed a discrepancy of Rs. 752 of which Rs. 3 relates to 1942-43.

Personal Deposits Cr. Rs. 3,14,54,229

39. The verification of the ledger balance with the proof-sheet balance has disclosed a difference of Rs. 8,307 which is being adjusted in 1944-45. Of this difference Re. 0-2-3 relates to 1942-43.

There were altogether 360 personal ledger accounts on the 31st March 1944 and the transactions during the year are shown below :—

	RS.
Opening balance	2,67,50,030
Total credits during 1943-44	19,48,30,326
	Total .. 22,15,80,356
Total debits during 1943-44	19,01,26,127
	Closing balance .. 3,14,54,229

No account was opened except with the sanction of competent authority. All the accounts were properly operated upon during the year except in one case where there was a debit balance. Certificates of acceptance are due from the administrators in 80 cases and 20 certificates are under reconciliation.

In respect of 1942-43, one certificate is still due and 8 are under reconciliation.

Two certificates for 1941-42 are still under reconciliation.

Public Works Deposits Cr. Rs. 29,99,053

40. The ledger balance under this head has been duly verified with the aggregate of the balances shown in the accounts of Public Works Disbursing Officers. The verification has revealed a difference of Rs. 20,153 made up of plus Rs. 20,753 and minus Rs. 600. The former is under reconciliation and the latter is being adjusted in the current year.

Trust Interest Funds Cr. Rs. 1,94,232

41. The balance under this head includes interest amounting to Rs. 48,730 on the securities held in trust on account of the Sinking Funds of the loans of the Madras Corporation which remained unpaid on 31st March 1944. This has been paid to the Corporation in 1944-45. The rest of the balance represents mainly the amount at credit of Charitable Endowment Funds and other local trusts. Certificates of acceptance of balances will be obtained from the

Administrators after the accounts are audited by the Examiner of Local Fund Accounts and published in the *Fort St. George Gazette*. Twenty-two certificates relating to 1942-43 are still due.

A net difference of Rs. 3,348 between the ledger and broad-sheet balances noticed under this head will be adjusted in 1944-45.

Deposits for Work done for Public Bodies or

Individuals *Cr. Rs. 2,90,904*

42. These represent moneys received in advance from municipalities or other bodies financially independent of Government for payment of compensation for land acquired for public purposes, etc. A difference of Rs. 1,297 between the ledger and the proof-sheet balance, of which Rs. 94 relates to 1942-43, is awaiting adjustment.

Unclaimed General Provident Fund Deposits *Cr. Rs. 39,413*

43. The balance represents the amount in the above fund remaining unclaimed for a period exceeding six months and transferred to 'Deposits' at the end of the year.

Deposits of fees received by Government Servants for work done for Private Bodies

Cr. Rs. 15,712

44. The balance represents fees remaining unpaid to Government servants out of amounts deposited with Government in the account above. A difference of Rs. 437 between the ledger and the proof-sheet balance of which Rs. 82 relate to 1942-43, is awaiting adjustment.

Deposits on account of moneys received for the Viceroy's War Purposes Fund

Cr. Rs. 82,695

Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association.

Cr. Rs. 7,900

Deposits on account of moneys received for St. Dunstan's Hostel for blinded soldiers, sailors and airmen

Cr. Rs. 945

45. These accounts were opened for depositing contributions received for the purposes detailed above, at places where there are no branches, sub-branches, or treasury pay offices of the Imperial Bank of India.

46. *Deposits on account of Collective Subscriptions to Defence Savings Drive*

Cr. Rs. 16,798

47. *Interest on Deposits with the Central Government.*

Cr. Rs. 345

In intensification of the Savings Movement, the Government of Madras have introduced a scheme of collective subscriptions from villages. The collections together with the accrued interest are to be utilized after the war on some beneficial work in or in the vicinity of the village concerned.

The amounts collected every month are initially credited to this special deposit head in the accounts of the Provincial Government and transferred to the credit of the Central Government in the subsequent month. The interest payable by the Central Government at the end of the year is also adjusted to the credit of this head.

48. *Deposits on account of purchase of the Government of India Defence Bonds*

Cr. Rs. 61,58,302

The amounts received at treasuries from the general public for purchase of the Government of India Defence bonds, in furtherance of the Savings Campaign are credited to this head. The amounts are cleared after the bonds are purchased through the Bank and issued.

OTHER ACCOUNTS

Cr. Rs. 10,83,508

49. The balance under this head comprises the amounts standing at the credit of certain funds accumulated from grants made by the Central

Government and contributions made by outside agencies for expenditure on specific and well-defined objects.

The following are the details of the balance :—

	Cr. RS.
Subventions from Central Road Fund	60,459
Deposit Account of Grants for the Economic Development and Improvement of Rural Areas	1,03,127
Deposit Account of Grants made by the Indian Research Fund Association	14,557
Deposit Account of the Grant made by the Indian Central Cotton Committee	2,459
Deposit Account of the Grant made by the Imperial Council of Agricultural Research	9,696
Deposit Account of Grant from the Central Government for the development of Sericultural Industry	7,912
Deposit Account of Grants from the Central Government for the development of Hand-loom Industries	8,730
Deposit Account of Contributions for Cattle Improvement	13,579
Deposit Account of the Grant from the Sugar Excise Fund .. .. .	..
Deposit Account of the Grant for the relief of Groundnut Cultivators	7,16,323
Deposit Account of Grants from the Fund for the benefit of Cotton Growers	1,46,666
Total ..	<u>10,83,508</u>

Subventions from Central Road Fund Cr. Rs. 60,459

50. This head records subventions made from the Central Road Development Fund to Provincial Governments for expenditure on schemes of road development approved by the Central Government with the advice of the Standing Committee on Roads, and is debited with expenditure met from these grants. The balance under this head represents the unspent amount out of the allotments from the Central Road Fund to the end of 1943-44.

Certificate of acceptance of balance has been received.

Deposit Account of Grants for the Economic Development and Improvement of Rural Areas. Cr. Rs. 1,03,127

51. This head records the transactions connected with the grants made by the Central Government to Provincial Governments commencing from the year 1935-36, for economic development and improvement of rural areas. It also includes contributions from local bodies and villagers and from the Rockefeller Foundation towards meeting a portion of the cost for a Rural Uplift Scheme (Poonamallee Health Unit Scheme).

The grants are utilized on schemes of rural development falling under certain categories approved by the Central Government.

The balance under this head represents the unspent amount of these grants on 31st March 1944.

Certificates of acceptance of balances are awaited for 1942-43 and 1943-44.

Deposit Account of grants made by the Indian Research Fund Association Cr. Rs. 14,557

52. Prior to 1941-42, the transactions connected with the grants made by the Indian Research Fund Association were recorded under the head 'Indian Research Fund' under 'Civil Deposits'. The outstanding balance under

this head at the end of 1940-41 was transferred to the new head 'Deposit Account of grants made by the Indian Research Fund Association' which was opened in 1941-42. The grant is subject to the condition that the amount is spent on the prevention and cure of malaria for which it is sanctioned and that the Madras Government provide an equal amount for the purpose.

Deposit Account of the Grant made by the Indian Central Cotton Committee *Cr. Rs. 2,459*

Deposit Account of the Grant made by the Imperial Council of Agricultural Research *Cr. Rs. 9,696*

53. These heads record the transactions relating to the grants made to Provincial Governments by the Indian Central Cotton Committee and the Imperial Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

Certificates of acceptance of balances are awaited.

Deposit Account of Grant from the Central Government for the Development of Sericultural Industry *Cr. Rs. 7,912*

Deposit Account of Grants from the Central Government for the Development of Handloom Industries *Cr. Rs. 8,730*

54. The balances under these heads represent the unspent amounts of the grants made by the Central Government for the purposes mentioned above.

Certificates of acceptance of balances are awaited.

Deposit Account of Contributions for Cattle Improvement *Cr. Rs. 13,579*

55. This head records the transactions connected with donations received by officers of the Revenue Department from institutions and individuals towards the purchase and maintenance of breeding bulls. Certificate of acceptance of balance has been received.

Deposit Account of the Grant for the relief of groundnut cultivators *Cr. Rs. 7,16,323*

56. A 'fund for the relief of groundnut cultivators' has been created by the Central Government and the rebates collected from shippers of groundnuts equal to the difference between the buying price of His Majesty's Government and the current market price of groundnuts purchased in the Indian markets are credited to this central fund. Contributions made to the Provincial Government out of this fund together with an equal contribution by the Provincial Government itself from its revenues are credited to this deposit account for expenditure on approved schemes.

Certificate of acceptance of balance is awaited.

Deposit Account of Grants made from the Fund for the benefit of Cotton Growers *Cr. Rs. 1,46,666*

57. A fund for the benefit of growers of cotton in India has been created by the Central Government. The contribution from the fund to the Provincial Government is credited to the deposit head 'Deposits and Advances—Other Deposit Accounts—Deposit account of grant from the Government of India for grant of bonus for growing food crops in lieu of cotton.' The actual expenditure incurred by the Provincial Government is budgeted and accounted for as ordinary expenditure of the Agricultural Department. At the end of the year an amount equal to the total expenditure incurred on the scheme is transferred from the deposit account to the appropriate revenue head.

ADVANCES NOT BEARING INTEREST Dr. Rs. 27,21,223

58. The classes of transactions included under this group are the following :—

	Dr.
	RS.
Advances Repayable	22,16,368
Permanent Advances, Civil	4,84,363
Accounts with the Reserve Bank	20,492
Total	<u>27,21,223</u>

Advances Repayable Dr. Rs. 22,16,368

59. The balance relates to (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; the latter are recorded in detail and recoveries watched in the 'Objection Books,' but only pass as a single account upon the ledger. In the latter case the ledger balance has to be agreed with the aggregate of the details upon the 'Objection Books,' and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of the Madras Government.

The details of the balance are given below :—

	Dr.
	RS.
Civil Advances—	
Objection Book Advances	1,80,099
Advances to Junior Civilians	900
Advance of Passage Money	528
Cinchona Advances	15,225
Advances of Public Health Department	— 4,896
Advances for remittance of treasure	1,565
Special Advances	16,99,749
Forest Advances	12,858
Revenue Advances—	
Advances for survey operations	3,10,340
Total	<u>22,16,368</u>

Objection Book Advances Dr. Rs. 1,80,099

60. The ledger balance under this head is agreed with the broad-sheets maintained in the Account Office and, therefore, with the aggregate of the items recorded as outstanding in the Objection Books. A difference of Rs. 95,755 has been noticed between the ledger balance and the broad-sheets.

Out of the difference, a sum of Rs. 16,092 has been adjusted leaving a balance of Rs. 79,663 consisting of Rs. 52 relating to 1939-40, Rs. 19 to 1940-41, Rs. 739 to 1941-42, Rs. 35,940 to 1942-43 and Rs. 42,913 to 1943-44 still to be reconciled. A sum of Rs. 1,03,379 relating to the balance outstanding on 31st March 1944 has been recovered so far.

Advances to Junior Civilians Dr. Rs. 900

61. The balance has been agreed with the broadsheet maintained in the Account Office. Recoveries are being made regularly.

Advance of Passage Money Dr. Rs. 528

62. The amount represents advance paid to an Indian Civil Service officer and is being recovered in monthly instalments of Rs. 16.

Cinchona Advances Dr. Rs. 15,225

63. The amount represents balance of advance outstanding at the close of the year with subordinate disbursing officers in the above account.

Advances of Public Health Department *Dr. Rs. (-) 4,896*

64. The advances relate to amounts drawn by the Public Health Department for the purchase and supply of chemicals to Local Bodies. They are adjusted by recoveries from the Local Bodies concerned. The minus balance is due to the fact that advance recoveries were made from the local bodies in respect of certain indents placed on the Supply Department for articles which could not be obtained locally.

The balance has been accepted by the Sanitary Engineer to Government.

Advances for Remittance of Treasure *Dr. Rs. 1,565*

65. Out of a difference of Rs. 678 noticed between the broadsheet and ledger balance a sum of Rs. 94 has been adjusted.

Out of the broadsheet balance of Rs. 2,243, a sum of Rs. 985 has been adjusted.

Special Advances *Dr. Rs. 16,99,749*

66. Under this head are recorded advances granted to Government officers and others under special orders of the Provincial Government. These consist of advances to hostels, advances for industrial and agricultural purposes, to the inmates of settlements for criminal tribes and other miscellaneous advances. A difference of Rs. 3,16,273 noticed between the broadsheet and the ledger balances is being adjusted. Certificates of acceptance of balance are still due in 109 cases and in 2 cases the certificates received are under reconciliation.

In respect of 1942-43 nine certificates are still due and five are under reconciliation.

In respect of 1941-42, one certificate is still under reconciliation.

A sum of Rs. 250 was written off during the year under report as irrecoverable.

Forest Advances *Dr. Rs. 12,858*

67. The outstanding amount represents balance of advance with subordinate disbursing officers in the above account. A difference of Rs. 86 has been noticed between the ledger and broadsheet balances. Of this Rs. 35 has been adjusted.

Advances for Survey Operations *Dr. Rs. 3,10,340*

68. The balance under this head represents the total of outstanding advances for survey expenditure recoverable from private parties or debitably finally to Government under service heads. The outstandings under this head are made up of (1) Revenue Survey Advances, Rs. 2,52,844 and (2) Cost of Survey Marks, Rs. 57,496. The detailed accounts of these advances are kept by Survey Officers and Collectors and the verification of the balance consists chiefly in reconciling the balances in the Treasury Accounts, which again are agreed in total with the ledger balance, with the accounts of the Administrative officers and Collectors concerned. The ledger balance has been agreed with broadsheets except for a difference of Rs. 147 under 'Cost of Survey Marks' which is awaiting adjustment.

Certificates of acceptance of the departmental officers are due in 13 cases under 'Revenue Survey Advances' and 22 cases under 'Cost of Survey Marks.' Fourteen cases under each of the heads are under reconciliation.

As regards 1942-43, 2 certificates are still due and 5 are under reconciliation in respect of Revenue Survey Advances and 4 certificates are still due and 13 are under reconciliation in respect of Cost of Survey Marks.

As regards 1941-42, one certificate is still due and one is under reconciliation in respect of Revenue Survey Advances and two certificates are still due and one is under reconciliation in respect of Cost of Survey Marks.

A sum of Rs. 5 under 'Revenue Survey Advances' was written off during the year under report as irrecoverable.

the value of the securities has also been certified as correct by them after verification in consultation with the Reserve Bank of India, Madras.

CHEQUES AND BILLS Cr. Rs. 6,48,708

75. The balance is made up of the following items:—

	RS.
(i) Pre-audit cheques	Cr. 5,94,963
(ii) Departmental cheques	Cr. 53,745
Total ..	Cr. 6,48,708

Except for a difference of Rs. 737 under item (ii) above which has been adjusted in the accounts for 1944-45, the balance represents the total of uncashed cheques on 31st March 1944. The outstanding cheques have all been cashed in the current year.

DEPARTMENTAL AND SIMILAR ACCOUNTS Dr. Rs. 1,48,371

76. The balance relates to the head 'Civil Departmental Balances' and represents the total of the amounts of cash in the hands of disbursing officers of the several departments detailed below and has been agreed with the closing balances of the Departmental Accounts on 31st March 1944, except in respect of 'Commercial Concerns' where a sum of Rs. 9-18-10 was reported to be short. This sum has since been recovered and credited to cash balance.

	RS.
Public Works	1,47,229
Forest	318
Commercial concerns	824
Total ..	1,48,371

SECTION R.—LOANS AND ADVANCES BY

PROVINCIAL GOVERNMENTS

Dr. Rs. 4,97,78,736

77. The Provincial Loan Account was constituted on the 1st April 1921 to record the transactions in connexion with loans and advances granted by Provincial Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below:—

(1) Loans to Municipalities, Port Funds, etc.—	RS.
(a) Loans to Presidency Corporations, Port Trusts and other Port Funds	1,42,75,667
(b) Loans to Municipalities	1,58,15,105
(c) Loans to District and other Local Fund Committees.	32,32,211
(d) Advances to Cultivators	99,35,193
(e) Advances under Special Laws	1,31,808
(f) Loans to Local Boards for Railway construction ..	7,45,260
(g) Miscellaneous Loans and Advances	56,24,299
Total ..	4,97,53,543
(2) Loans to Government servants—	
(a) Advances for purchase of motor-cars	15,716
(b) Advances for the purchase of other conveyances ..	2,714
(c) Other Advances	763
Total ..	19,193
Total ..	4,97,78,736

Further particulars will be found in statement No. 5 of this part of the report.

Loans to Municipalities, Port Funds, etc. **Dr. Rs. 4,97,59,543**

78. The ledger balances of individual loans falling under heads (1) (a) to (c), (f) and (g) where the detailed accounts of the loans are kept in the Account Office are agreed with the outstandings due from individual debtors, as worked out from the subsidiary loan registers maintained for the purpose, and the fulfilment of the conditions of these loans is watched by the Account Office. The detailed accounts of loans under (d) and (e) and of certain loans under (g) are kept by District Officers or other Administrative authorities, who are also responsible for realizing both the principal and interest. The ledger balances under these heads are reconciled with the aggregate of the balances worked out in the broad sheets maintained in the Account Office and the latter are verified with the administrative balances certified by district and other responsible officers.

Loans to Presidency Corporations, Port Trusts and Other

Port Funds **Dr. Rs. 1,42,75,667**

79. The balance is made up of loans to—

	RS.
(1) Madras Corporation	1,36,27,910
(2) Madras Port Trust	6,47,757
Total ..	<u>1,42,75,667</u>

Certificate for item (2) is awaited. In two cases amounts aggregating Rs. 1,18,000 have been repaid by the Madras Corporation in addition to the usual instalments.

The conditions of the loans have been fulfilled in all cases.

Loans to Municipalities **Dr. Rs. 1,58,15,105**

80. There is a difference of Rs. 476 between the ledger balance and that worked out in the subsidiary loan register which is being adjusted in the current year.

Certificates of acceptance of balance have been received in all cases except 17.

The conditions of the loans have been fulfilled in all cases.

Amounts aggregating Rs. 1,25,597 representing unutilized loan amounts have been refunded to Government by five municipalities.

Loans to District and other Local Fund Committees **Dr. Rs. 32,32,211**

81. The conditions of the loans were fulfilled in all cases.

Certificates of acceptance of balance have been received in all cases except 3.

Advances to Cultivators **Dr. Rs. 99,35,193**

82. This balance consists of—

	RS.
(1) Loans under the Land Improvement Loans Act and Agriculturists' Loans Act	98,26,603
(2) Loans under the Special Rules	1,08,590
Total ..	<u>99,35,193</u>

The details in respect of the balance under (1) are—

(i) Loans under the Land Improvement and Agri- culturists' Loans Act	78,27,631
(ii) Loans under Agriculturists' Loans (Madras Amendment) Act of 1935	19,38,008
(iii) Loans under the Madras Agriculturists' Loans (Cultivation of fallow lands in holdings with food crops) Rules, 1942	49,971
(iv) Loans under the Madras Agriculturists' Loans (Mulberry Cultivation) Rules 1942	10,993
Total ..	<u>98,26,603</u>

A difference of Rs. 726 (Rs. 38 relating to 1942-43 and Rs. 688 to 1943-44) noticed between the ledger and broadsheet balances is being adjusted in 1944-45. Fifty-nine certificates are still due and eighteen are under reconciliation.

During the year under report, irrecoverable loans amounting to Rs. 13 34,468 were written off by competent authority.

The details in respect of the balance under (2) are—

	RS.
(i) Pumping installations	88,527
(ii) Agricultural implements	20,063
Total ..	<u>1,08,590</u>

The verification of balances has revealed a difference of Rs. 527 between the broadsheet and ledger balances which is under reconciliation. Thirty-eight certificates are due and twelve are under reconciliation.

During the year under report irrecoverable loans amounting to Rs. 9,401 were written off by competent authority.

Advances under Special Laws Dr. Rs. 1,31,808

83. The amount represents the balance of advances made under the Madras State Aid to Industries Act remaining unrecovered on the 31st March 1944.

Certificate of acceptance of balance is under reconciliation.

During the year under report irrecoverable loans amounting to Rs. 1,140 were written off by competent authority.

Loans to Local Boards for Railway construction Dr. Rs. 7,45,260

84. The balance under this head relates to loans granted to the Tinnevely District Board for the construction of a railway.

The conditions of the loans have been fulfilled.

Miscellaneous Loans and Advances Dr. Rs. 56,24,299

85. Details of the balance under this head are as below :—

	RS.
I. Loans to Communities eligible for help by the Labour Department and Criminal Tribes Settlements	2,91,726
II. Loans to Co-operative Societies and Land Mortgage Banks	25,82,398
III. Loans to Chenchus for the purchase of bulls and agricultural implements	955
IV. Loans relating to the Fisheries Department ..	9,680
V. Advances to Local Bodies to cover deficits	15,86,904
VI. Loans to Market Committees	1,38,154
VII. Loans for the construction of a Machwa ..	2,500
VIII. Loans for the purchase of Lease-Lend Vehicles	10,11,982
Total ..	<u>56,24,299</u>

A sum of Rs. 16,256 was written off during the year under report as irrecoverable.

I. The amount represents the balance of loans granted to individuals or co-operative societies for the acquisition of house-sites, purchase of cattle, ploughs, etc., and other ameliorative purposes. A difference of Rs. 1,705 noticed between the broadsheet and ledger balances is awaiting adjustment. Certificates of acceptance of balances are due in respect of 30 cases. Three certificates are under reconciliation.

One certificate relating to 1942-43 is still due and three are under reconciliation.

II. A difference of Rs. 2 noticed between the broadsheet and ledger balances is being adjusted in 1944-45.

Three certificates are still due and one is under reconciliation.

III. A difference of Rs 56 noticed between the broadsheet and ledger balances is awaiting adjustment. Certificate of acceptance of the balance is awaited.

IV. A difference of Rs. 3,134 noticed between the broadsheet and ledger balances is awaiting adjustment. Four certificates are still awaited.

V. Certificates of acceptance of balances are due in two cases.

VI. Four certificates are due.

VII and VIII. One certificate under each item is awaited.

Loans to Government servants Dr. Rs. 19,193

86. These amounts represent balances of temporary loans granted to Government servants, who hold a lien on one or other of the Madras Government's cadres. Detailed accounts are kept by the Account Office in respect of individual advances for watching the recovery due in respect of the advances made.

Advances for the purchase of Motor-cars Dr. Rs. 15,716

87. A difference of Rs. 141 noticed between the ledger and the broadsheet balances is awaiting adjustment. Certificates of acceptance of balances have been received in all cases except one. Recoveries of instalments are being made regularly.

Advances for the purchase of other conveyances Dr. Rs. 2,714

88. Out of a difference of Rs. 914 noticed between the broadsheet and ledger balances a sum of Rs. 400 has been adjusted in the current year. Certificates of acceptance of balance are due in 31 cases. Recoveries of instalments are being made regularly.

Other Advances Dr. Rs. 763

89. The details are—	RS.
(i) Advances for the purchase of typewriters ..	— 178
(ii) Special Advances sanctioned by the High Commissioner	— 138
(iii) Other Miscellaneous advances	1,079

763

The minus balances under items (i) and (ii) which are due to misclassification will be adjusted in the current year.

A difference of Rs. 5 under item (iii) is awaiting adjustment.

SECTION S.—REMITTANCES—

I. Remittances within India			{ Cr. Rs. 21,27,793
			{ Dr. Rs. 2,92,925
90. This head consists of—		Cr.	Dr.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller	20,30,276	RS.	RS.
Reserve Bank of India Remittances	97,517		
Adjusting Account between Central (Non-Railways) and Provincial Governments			2,92,925
Total ..	21,27,793		2,92,925

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller

Cr. Rs. 20,30,276

91. The following are the details:—

	RS.
(1) Remittances of Government Commercial Undertakings	22,842
(2) Forest Remittances	3,88,664
(3) Public Works Remittances	16,16,762
(4) Miscellaneous Remittances	2,008
Total ..	20,30,276

92. This head comprises two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose.

The balances have been compared in each case with the remittance or subsidiary registers which revealed a difference of Rs. 3,356 under item (1) and Rs. 1,57,105 (Rs. 101 relating to 1942-43) under item (3). Out of the sum of Rs. 101 relating to 1942-43 a sum of Rs. 59 has been adjusted in the current year.

Reserve Bank of India Remittances Cr. Rs. 97,517

93. A scheme was introduced by the Reserve Bank of India with effect from 1st October 1940 to standardize and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially

carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head 'Reserve Bank Deposits.'

The outstanding balance is the net result of a credit balance of Rs. 2,95,774 and a debit balance of Rs. 1,98,257 representing the balances of receipts and payments which could not be advised in time to the Reserve Bank of India for incorporation in the accounts of the year 1943-44 due to misclassification and the non-receipt of the relevant documents from the Treasury Officers concerned. These balances have since been cleared with the exception of a credit balance of Rs. 92,035-4-4 and a debit balance of Rs. 54,639-3-3 which are under reconciliation with the Treasury Officers concerned.

Adjusting Account between Central (Non-Railways) and Provincial Governments Dr. Rs. 2,92,925

94. The head records transactions between the Central Government and the Government of Madras requiring settlement through the Reserve Bank of India. The balance represents the outstanding amount for which settlement could not be carried out in the Reserve Bank's accounts for the year 1943-44. The monetary settlement of this balance has been carried out in the Bank's account for 1944-45.

SECTION V.—CASH BALANCE Dr. Rs. 1,41,27,161

95. The following are the details of the closing cash balance :—

	RS.
Cash in Treasuries	7,01,577
Deposits with the Reserve Bank	57,14,236
Remittances in Transit	77,11,348
Total ..	<u>1,41,27,161</u>

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1944 which has been verified by the Currency Officer.

The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Section of the Reserve Bank of India except for a difference of Rs. 17,915 which has been adjusted in the current year.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

II—ACCOUNTS.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts. (1)	Actuals for 1943-44. (2)	Heads of Disbursements. (3)	Actuals for 1943-44. (4)
	RS.		RS.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Permanent Debt	1,25,10,000	Permanent Debt	1,50,000
Floating Debt	3,39,00,000	Floating Debt	3,39,00,000
Loans from the Central Government	45,00,000	Loans from the Central Government	1,30,27,454
Total ..	5,09,10,000	Total ..	4,70,77,454
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	67,90,632	State Provident Funds	49,22,435
Total ..	67,90,632	Total ..	49,22,435
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits bearing interest—</i>		<i>Deposits bearing interest—</i>	
Deposits of Depreciation Reserve of Government Commercial concerns.	30,617.	Deposits of Depreciation Reserve of Government Commercial concerns.	..
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt—		Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds	38,91,498	Sinking Funds	1,46,250
Other Appropriations	5,17,454	Sinking Fund Investment Account	29,45,500
Famine Relief Fund	2,59,878	Famine Relief Fund	2,00,000
Provincial Road Funds	11,22,165	Provincial Road Funds	7,81,925
Fund for Development of Rural Water-supply	6,129	Fund for Development of Rural Water-supply	10,17,421
Revenue Reserve Fund	71,00,000	Revenue Reserve Fund	58,50,000
Depreciation Reserve Fund—Electricity	12,74,305	Depreciation Reserve Fund—Electricity	12,98,726
Special Reserve Fund—Electricity	5,07,295	Special Reserve Fund—Electricity	5,42,439
Depreciation Reserve Fund—Government Presses	148	Depreciation Reserve Fund—Government Presses	484
Deposits of Local Funds	7,86,16,128	Deposits of Local Funds	7,72,12,518
Civil Deposits	27,81,51,520	Civil Deposits	25,49,79,718
Other Accounts	36,43,147	Other Accounts	33,42,460

<i>Advances not bearing interest—</i>	
Advances Repayable	89,56,521
Permanent Advances	85,514
Accounts with the Government of Burma	206
Accounts with the Reserve Bank	66,983
<i>Suspense—</i>	
Suspense Accounts	15,50,64,988
Cheques and Bills	4,06,90,217
Departmental and Similar Accounts	15,24,353
<i>Miscellaneous—</i>	
Miscellaneous	1,56,000
Total ..	58,16,59,066
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	90,39,518
Loans to Government Servants	17,983
Total ..	90,57,501
S.—Remittances—	
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	51,19,94,795
Reserve Bank of India Remittances	1,13,231
Adjusting Account between Central (Non-Railways) and Provincial Governments.	— 6,83,934
Inter-Provincial Suspense Account .. .. .	..
Total ..	51,14,24,092
Total Receipts under Debt, Deposit and Remittance Heads.	1,15,98,41,291
Total Revenue as per Account No. 2 of Part A	29,94,20,182
Total Receipts ..	1,45,82,61,473
V.—(Opening) Cash balance—	
Cash in Treasuries	6,37,843
Deposits with the Reserve Bank	3,11,53,900
Remittances in Transit	58,10,431
Total ..	3,76,02,174
Grand Total ..	1,49,58,63,647

<i>Advances not bearing interest—</i>	
Advances Repayable	71,53,284
Permanent Advances	1,13,252
Accounts with the Government of Burma .. .. .	..
Accounts with the Reserve Bank	61,199
<i>Suspense—</i>	
Suspense Accounts	21,22,00,671
Cheques and Bills	4,04,27,235
Departmental and Similar Accounts	11,43,545
<i>Miscellaneous—</i>	
Miscellaneous	14,38,745
Total ..	61,08,55,372
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	68,31,968
Loans to Government Servants	22,416
Total ..	68,54,384
S.—Remittances—	
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	51,02,99,942
Reserve Bank of India Remittances	68,539
Adjusting Account between Central (Non-Railways) and Provincial Governments.	— 4,77,563
Inter-Provincial Suspense Account	30
Total ..	50,98,90,948
Total Disbursements under Debt, Deposit and Remittance Heads.	1,17,96,00,593
Total Expenditure as per Account No. 2 of Part A	30,21,35,893
Total Disbursements ..	1,48,17,36,486
V.—(Closing) Cash balance—	
Cash in Treasuries	7,01,577
Deposits with the Reserve Bank	57,14,236
Remittances in Transit	77,11,348
Total ..	1,41,27,161
Grand Total ..	1,49,58,63,647

No. 2.—STATEMENT SHOWING THE CAPITAL AND EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO YEAR 1943-44 AND THE PRINCIPAL SOURCES OF FUNDS WERE PROVIDED FOR THAT EXPENDITURE

(1)	On 31st March 1943.	On 31st March 1944.
(1)	(2)	(3)
Capital and Other Expenditure.		
	RS.	RS.
Commercial Departments—		
Irrigation	20,11,13,375	20,18,32,25
Electricity Schemes	7,20,10,482	(a) 7,45,21,56
Other Commercial Departments and undertakings.	19,98,630	24,60,63
Total, Commercial Departments ..	27,51,22,487	27,88,17,44
Other Departments—		
Other Accounts	1,41,90,250	1,44,54,05
Total, Other Departments	1,41,90,250	1,44,54,05
Total, Capital Expenditure	28,93,12,737	29,32,71,50
Loans and Advances—		
Loans to Municipalities, Port Funds, etc.	5,19,67,093	4,97,59,543
Loans to Government servants.	14,759	19,193
Total, Loans and Advances	5,19,81,852	4,97,78,736
Total, Capital and Other Expenditure.	34,12,94,589	34,30,50,244
Deduct—Contribution from Revenue for Capital Expenditure.	3,72,03,752	(a) 3,74,18,424
Net Capital and Other Expenditure (outside the Revenue Account).	30,40,90,837	30,56,09,858
Principal Sources of Funds.		
Debt—		
Permanent Debt—Nominal value	6,30,12,300	7,53,72,300
Loans from the Central Government ..	5,94,81,109	5,09,53,655
Unfunded Debt	4,47,82,867	4,66,51,064
Total, Outstanding Debt	16,72,76,276	17,29,77,019
Sinking Funds and Reserve Funds	3,27,28,554	4,49,23,749
Net balance under Deposits, Advances, etc., other than those shown separately.	7,26,53,064	10,05,30,537
Remittances	3,01,723	18,34,868
Total, Debt and Other Obligations.. ..	27,29,59,617	32,02,66,173
Deduct—Cash balance	3,76,02,174	1,41,27,161
—Investments	6,50,93,205	13,35,90,888
Net Provision of Funds	17,02,64,238	17,25,48,124

(a) Includes expenditure of Rs. 21,962 incurred on the preliminary survey of West Coast out of Revenue.

(b) Differs from the figures shown in Statement No. 6 of Part A owing to (a) above.

<i>Advances not bearing interest—</i>		
Advances Repayable	89,56,521	
Permanent Advances	85,514	
Accounts with the Government of Burma	206	
Accounts with the Reserve Bank	66,983	
<i>Suspense—</i>		
Suspense Accounts	15,50,64,988	
Cheques and Bills	4,06,90,217	
Departmental and Similar Accounts	15,24,353	
<i>Miscellaneous—</i>		
Miscellaneous	1,50,000	
Total ..	58,16,59,066	
R.—Loans and Advances by Provincial Governments—		
Loans to Municipalities, Port Funds, etc.	90,39,518	
Loans to Government Servants	17,983	
Total ..	90,57,501	
S.—Remittances—		
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	51,19,94,795	
Reserve Bank of India Remittances	1,13,231	
Adjusting Account between Central (Non-Railways) and Provincial Governments.	— 6,83,934	
Inter-Provincial Suspense Account .. .. .	..
Total ..	51,14,24,092	
Total Receipts under Debt, Deposit and Remittance Heads.	1,15,98,41,291	
Total Revenue as per Account No. 2 of Part A	29,84,20,182	
Total Receipts ..	1,45,82,61,473	
V.—(Opening) Cash balance—		
Cash in Treasuries	6,37,843	
Deposits with the Reserve Bank	3,11,53,900	
Remittances in Transit	58,10,431	
Total ..	3,76,02,174	
Grand Total ..	1,49,58,63,647	

<i>Advances not bearing interest—</i>		
Advances Repayable	71,53,284	
Permanent Advances	1,13,252	
Accounts with the Government of Burma .. .. .	..
Accounts with the Reserve Bank	61,199	
<i>Suspense—</i>		
Suspense Accounts	21,22,00,671	
Cheques and Bills	4,04,27,235	
Departmental and Similar Accounts	11,43,545	
<i>Miscellaneous—</i>		
Miscellaneous	14,38,745	
Total ..	61,08,55,372	
R.—Loans and Advances by Provincial Governments—		
Loans to Municipalities, Port Funds, etc.	68,31,968	
Loans to Government Servants	22,416	
Total ..	68,54,384	
S.—Remittances—		
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	51,02,99,942	
Reserve Bank of India Remittances	68,539	
Adjusting Account between Central (Non-Railways) and Provincial Governments.	— 4,77,563	
Inter-Provincial Suspense Account	30	
Total ..	50,98,90,948	
Total Disbursements under Debt, Deposit and Remittance Heads.	1,17,96,00,593	
Total Expenditure as per Account No. 2 of Part A	30,21,35,893	
Total Disbursements ..	1,48,17,36,486	
V.—(Closing) Cash balance—		
Cash in Treasuries	7,01,577	
Deposits with the Reserve Bank	57,14,236	
Remittances in Transit	77,11,348	
Total ..	1,41,27,161	
Grand Total ..	1,49,58,63,647	

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April 1943.	Additions during the year.	Discharges during the year.	Amount on 31st March 1944.
(1)	(2)	(3)	(4)	(5)
I. Public Debt—	RS.	RS.	RS.	RS.
(a) Permanent Debt—				
Loans bearing Interest—				
(i) Madras Government 3 per cent Loan, 1952.	2,18,95,000	..	..	2,18,95,000
(ii) Madras Government 3 per cent Loan, 1953.	1,42,08,300	..	..	1,42,08,300
(iii) Madras Government 3 per cent Loan, 1955.	1,25,00,000	..	50,000	1,24,50,000
(iv) Madras Government 3 per cent Loan, 1956.	..	1,25,10,000	..	1,25,10,000
(v) Madras Government 3 per cent Loan, 1959.	1,44,09,000	..	1,00,000	1,43,09,000
(b) Floating Debt—				
Treasury Bills .. .. .	..	60,00,000	60,00,000	..
Other Floating loans .. .. .	..	2,79,00,000	2,79,00,000	..
(c) Loans from the Central Government.	5,94,81,109	45,00,000	1,30,27,454	5,09,53,655
Total, Public Debt	12,24,93,409	5,09,10,000	4,70,77,454	12,63,25,955
II. Unfunded Debt—				
Special Loans	2,52,148	..	..	2,52,148
State Provident Funds—				
General Provident Fund	3,97,20,716	60,12,159	43,21,440	4,14,11,435
Indian Civil Service Provident Fund	31,73,900	4,30,139	2,71,459	33,32,580
Indian Civil Service (Non-European Members) Provident Fund.	5,27,679	89,520	14,259	6,02,940
Contributory Provident Fund, Madras	11,08,424	2,58,814	3,15,277	10,51,961
Total, Unfunded Debt	4,47,82,867	67,90,632	49,22,435	4,66,51,064
Total, Debt and Other Interest-bearing Obligations.	16,72,76,276	5,77,00,632	5,19,99,889	17,29,77,019

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS.

	RS.		RS.
Balance on 1st April 1943	3,47,787	Amount expended to meet the cost of renewals and replacements.	.. .. .
Amount appropriated from Revenue	30,617	Balance on 31st March 1944	3,78,404
Total	3,78,404	Total	3,78,404

II-a.—SINKING FUNDS.

	RS.		RS.
Balance on 1st April 1943	76,20,473	Amount expended in purchase of securities for cancellation and other payments.	(c) 1,46,250
Amount appropriated from Revenue	(a) 36,24,157	Balance on 31st March 1944	(d) 1,13,65,721
Interest Receipts	(b) 2,67,341	Total	1,15,11,971
Total	1,15,11,971		

(a) Depreciation Fund, Madras Government 3 per cent loan, 1952	3,50,317
Do. do. 1953	2,26,940
Do. do. 1955	1,87,500
Do. do. 1959	2,25,000
General Sinking Fund	26,34,400
Total	36,24,157
(b) Interest accrued on 53.60 lakhs (full year) invested on 3 per cent Loan, 1952	1,60,800
Interest accrued on Rs. 21.00 lakhs (full year) invested on 3 per cent Loan, 1951-54	63,000
Interest accrued on 3 per cent Loan, 1953-55	43,541
Total	2,67,341

(c) 3 per cent loan of 1959	96,531
3 per cent loan of 1955	49,719
Total	1,46,250
(d) Cash	9,60,221
Securities held by the Fund (Purchase price)	1,04,05,500
Total	1,13,65,721

II-b.—SINKING FUND INVESTMENT ACCOUNT.

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on 1st April 1943.	74,60,600	74,60,000	Value of securities sold during the year	.. .. .	.. .. .
Value of securities purchased during the year.	29,45,500	29,45,500	Value of securities on the 31st March 1944	.. 104,05,500	104,05,500
Total	104,05,500	104,05,500	Total	104,05,500	104,05,500

III.—THE MADRAS FAMINE RELIEF FUND—MAIN ACCOUNT.

Account of the Famine Relief Fund for the year ended 31st March 1944.

<i>Receipts.</i>		<i>RS.</i>
1. Transfers from the Revenue Account	.. .. .	..
2. Interest Receipts	.. .. .	2,40,531
3. Recoveries of Famine Expenditure	.. .. .	19,347
4. Gain on realization of securities	.. .. .	..
5. Recoveries of loans to cultivators	.. .. .	..
		<hr/>
Total, Receipts	..	2,59,878
Opening balance (a)	..	71,29,959
		<hr/>
Total	..	73,89,837

	<i>RS.</i>	<i>RS.</i>
(a) Cash	1,37,281
Securities held by the Fund	69,92,678
Purchase Price.		
Nominal value	67,61,400
Market value on 1st April 1943.	68,14,314
		<hr/>
Total	..	71,29,959

<i>Payments.</i>		<i>RS.</i>
1. Transfers to the Revenue Account	.. .. .	..
2. Transfers to General Balance for repayment of debt.	.. .. .	..
3. Loans to cultivators, etc., under the Land Improvement Loans Act, 1883, the Agriculturists' Loans Act, 1884, or otherwise.	.. .. .	..
4. Write-off of irrecoverable loans to cultivators	.. .. .	..
5. Loss on realization of securities	.. .. .	..
6. Other payments	.. .. .	..
		<hr/>
Total, Payments	..	..
Closing balance (b)	..	73,89,837
		<hr/>
Total	..	73,89,837

	<i>RS.</i>	<i>RS.</i>
(b) Cash	1,97,159
Securities held by the Fund	71,92,678
Purchase Price.		
Nominal value	69,61,400
Market value on 31st March 1944.	71,69,025
		<hr/>
Total	..	73,89,837

Assets of the Fund on 31st March 1944—		
Cash Balance	.. .. .	1,97,159
Market value of securities held by the Fund on the 31st March 1944.	.. .. .	71,69,025
		<hr/>
Total	..	73,66,184

SUBSIDIARY ACCOUNT.

		<i>Investments.</i>			
	<i>Nominal value.</i>	<i>Purchase price.</i>		<i>Nominal value.</i>	<i>Purchase price.</i>
	<i>RS.</i>	<i>RS.</i>		<i>RS.</i>	<i>RS.</i>
Value of securities held by the Fund on 1st April 1943.	67,61,400	69,92,678	Value of securities sold during the year	..	..
Value of securities purchased during the year.	2,00,000	2,00,000	Value of securities on 31st March 1944	..	69,61,400
					<hr/>
Total	69,61,400	71,92,678	Total	69,61,400	71,92,678

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*cont.*

IV.—PROVINCIAL ROAD FUNDS.

	RS.		RS.
Balance on 1st April 1943	12,84,439	Amount of expenditure during the year	7,81,925
Amount contributed by the Provincial Government	11,22,165	Balance on 31st March 1944	16,24,679
Total ..	<u>24,06,604</u>	Total ..	<u>24,06,604</u>

V.—FUND FOR THE DEVELOPMENT OF RURAL WATER SUPPLY.

	RS.		RS.
Balance on 1st April 1943	20,91,007	Amount of expenditure during the year	(a) 10,17,421
Amount appropriated from Revenue .. .. .	..	Balance on 31st March 1944	10,80,615
Contributions from Local Bodies	6,129		
Other receipts .. .. .	..	
Total ..	<u>20,98,036</u>	Total ..	<u>20,98,036</u>

(a) The difference of Rs. 1,212 between this figure and that shown in Statement No. 5 as a 'deduct' entry under the Major Head 39. Public Health on page 60 is due to the adjustment as minus debit to the Fund during 1943-44 of debits wrongly included under 39. Public Health in previous years.

VI (a).—REVENUE RESERVE FUND—REVENUE RESERVE FUND.

	RS.		RS.
Balance on 1st April 1943	58,50,000	Amount of expenditure during the year .. .. .	..
Amount appropriated from Revenue	71,00,000	Balance on 31st March 1944	1,29,50,000
Total ..	<u>1,29,50,000</u>	Total ..	<u>1,29,50,000</u>

VI (b).—REVENUE RESERVE FUND—INVESTMENT ACCOUNT.

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities purchased during the year.	58,50,000	..	Value of securities on 31st March 1944 ..	58,50,000	..

VII-a.—DEPRECIATION RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	RS.	RS.		RS.	RS.
Balance on 1st April 1943—			Amount expended to meet the cost of ordinary renewals and replacements.	..	10,660
Cash	24,439		Balance on 31st March 1944—		
Purchase price of securities held in the Fund.	36,92,710	37,17,149	Cash	13,588	
Amount appropriated from Revenue and other receipts.	..	7,80,380	Purchase price of securities held in the Fund.	44,73,281	44,86,869
Total ..		44,97,529	Total ..		44,97,529

(ii) *Mettur Hydro-Electric System.*

Balance on 1st April 1943—			Amount expended to meet the cost of ordinary renewals and replacements.	..	17,563
Cash	19,480		Balance on 31st March 1944—		
Purchase price of securities held in the Fund.	12,62,880	12,82,360	Cash	5,908	
Amount appropriated from Revenue and other receipts.	..	4,93,925	Purchase price of securities held in the Fund.	17,52,814	17,53,722
Total ..		17,76,285	Total ..		17,76,285

VII-b.—INVESTMENTS—DEPRECIATION RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	Nominal value.	Purchase price.		Nominal value.	Purchase price.
	RS.	RS.		RS.	RS.
Value of securities held by the fund on the 1st April 1943.	37,76,300	36,92,710	Value of securities sold during the year.	..	..
Value of securities purchased during the year.	8,15,300	7,80,571	Value of securities on the 31st March 1944.	45,91,600	44,73,281
Total ..	45,91,600	44,73,281	Total ..	45,91,600	44,73,281

(ii) *Mettur Hydro-Electric System.*

Value of securities held by the fund on the 1st April 1943.	12,96,900	12,62,880	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	5,11,100	4,89,934	Value of securities on the 31st March 1944.	18,08,000	17,52,814
Total ..	18,08,000	17,52,814	Total ..	18,08,000	17,52,814

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*cont.*

VIII a.—SPECIAL RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	RS.	RS.		RS.	RS.
Balance on 1st April 1943—			Amount expended to meet the cost of extra-ordinary renewals and replacements.		
Cash	4,124	..	Balance on 31st March 1944—		
Purchase price of securities held in the Fund.	14,65,788	14,69,912	Cash	14,655	..
Amount appropriated from revenue ..	..	3,12,235	Purchase price of securities held in the Fund.	17,65,706	17,80,361
Total ..	17,82,147	17,82,147	Total ..	17,82,147	17,82,147

(ii) *Mettur Hydro-Electric System.*

Balance on 1st April 1943—			Amount expended to meet the cost of extra-ordinary renewals and replacements.	..	20,752
Cash	46,240	..	Balance on 31st March 1944—		
Purchase price of securities held in the Fund.	3,34,048	3,80,288	Cash	567	..
Amount appropriated from revenue ..	..	1,95,060	Purchase price of securities held in the Fund.	5,54,029	5,54,596
Total ..	5,75,348	5,75,348	Total ..	5,75,348	5,75,348

VIII b.—INVESTMENTS—SPECIAL RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on 1st April 1943.	14,99,700	14,65,788	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	3,12,100	2,99,918	Value of securities on the 31st March 1944.	18,11,800	17,65,706
Total ..	18,11,800	17,65,706	Total ..	18,11,800	17,65,706

(ii) *Mettur Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on 1st April 1943.	3,46,300	3,34,048	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	2,27,900	2,19,981	Value of securities on the 31st March 1944.	5,74,200	5,54,029
Total ..	<u>5,74,200</u>	<u>5,54,029</u>	Total ..	<u>5,74,200</u>	<u>5,54,029</u>

IX. DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

	RS.		RS.
Balance on 1st April 1943	15,54,280	Amount expended to meet the cost of renewals and replacements.	484
Amount appropriated from Revenue	149	Balance on 31st March 1944	15,53,945
Total ..	<u>15,54,429</u>	Total ..	<u>15,54,429</u>

X.—SUBVENTIONS FROM CENTRAL ROAD FUND.

	RS.		RS.
Balance on 1st April 1943	9,786	Amount of expenditure during the year	27,95,333
Amount allotted from the Central Road Fund	28,46,006	Balance on 31st March 1944	60,459
Total ..	<u>28,55,792</u>	Total ..	<u>28,55,792</u>

XI.—DEPOSIT ACCOUNT OF GRANTS FOR THE ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.

	RS.		RS.
Balance on 1st April 1943	1,40,476	Amount expended on various schemes	50,156
Amount contributed by the Central Government	9,236	Balance on 31st March 1944	1,03,127
Contributions and Other Receipts	3,571	Total ..	<u>1,53,283</u>
Total ..	<u>1,53,283</u>		

XII.—DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION.

	RS.		RS.
Balance on 1st April 1943	31,974	Amount of expenditure during the year	35,093
Amount contributed by the Central Government	17,676	Balance on 31st March 1944	14,557
Total ..	<u>49,650</u>	Total ..	<u>49,650</u>

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl.*

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FINANCE ACCOUNTS.
GOVERNMENT OF MADRAS

XIII.—DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.

	RS.		RS.
Balance on 1st April 1943	3,284	Amount of expenditure during the year	26,133
Amount contributed by the Indian Central Cotton Committee.	25,309	Balance on 31st March 1944	2,459
Total ..	28,592	Total ..	28,592

XIV.—DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.

	RS.		RS.
Balance on 1st April 1943	14,936	Amount of expenditure during the year	12,005
Amount contributed by the Imperial Council of Agricultural Research.	6,765	Balance on 31st March 1944	9,696
Total ..	21,701	Total ..	21,701

XV.—DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.

	RS.		RS.
Balance on 1st April 1943	1,318	Amount of expenditure during the year	22,226
Amount contributed by the Central Government	28,820	Balance on 31st March 1944	7,912
Total ..	30,138	Total ..	30,138

XVI.—DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.

	RS.		RS.
Balance on 1st April 1943	62,300	Amount of expenditure during the year	1,31,800
Amount contributed by the Central Government	78,230	Balance on 31st March 1944	8,730
Total ..	1,40,530	Total ..	1,40,530

XVII.—DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT.

	RS.		RS.
Balance on 1st April 1943	10,177	Amount of expenditure during the year	19,873
Contributions received from the public	23,275	Balance on 31st March 1944	13,579
Total ..	33,452	Total ..	33,452

XVIII.—DEPOSIT ACCOUNT OF THE GRANT FROM THE SUGAR EXCISE FUND.

	RS.		RS.
Balance on 1st April 1943 .. .. .	..	Amount of expenditure during the year	16,000
Amount contributed by the Central Government	16,000	Balance on 31st March 1944 .. .. .	..
Total ..	16,000	Total ..	16,000

XIX.—DEPOSIT ACCOUNT OF THE GRANT FOR THE RELIEF OF GROUNDNUT CULTIVATORS.

	RS.		RS.
Balance on 1st April 1943	5,08,571	Amount of expenditure during the year	2,33,840
Amount contributed by the Central Government	2,20,796	Balance on 31st March 1944	7,16,323
Do. by the Provincial Government	2,20,796		
Total ..	9,50,163	Total ..	9,50,163

XX.—DEPOSIT ACCOUNT OF GRANTS FROM THE FUND FOR THE BENEFIT OF COTTON GROWERS.

	RS.		RS.
Balance on 1st April 1943 .. .. .	..	Amount of expenditure during the year .. .. .	..
Amount contributed by the Central Government	1,46,666	Balance on 31st March 1944	1,46,666
Total ..	1,46,666	Total ..	1,46,666

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and minor heads of accounts.	Balance on 1st April 1943.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1944.	Interest received and credited to revenue.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	1,50,76,987	7,07,600	1,57,84,587	15,08,920	1,42,75,667	6,03,383
Loans to Municipalities	1,06,81,887	2,54,970	1,09,36,857	11,21,752	1,58,15,105	6,79,680
Loans to District and other Local Fund Committees	34,62,608	1,00,000	35,62,608	3,30,397	32,32,211	1,49,824
Loans to Landholders and other Notabilities	(—) 30	..	(—) 30	(—) 30	..	..
Advances to Cultivators	1,04,07,434	27,36,729	1,31,33,163	32,08,970	99,35,193	5,16,265
Advances under Special Laws	1,55,988	500	1,56,488	24,680	1,31,808	9,858
Loans to Local Boards for Railway construction	8,02,308	..	8,02,308	57,048	7,45,260	37,440
Miscellaneous Loans and Advances	53,79,911	30,32,169	84,12,080	27,87,781	56,24,299	1,89,624
Total ..	5,19,67,093	68,31,968	5,87,99,061	90,39,518	4,97,59,543	21,86,074
Loans to Government Servants—						
Advances for the purchase of Motor Cars	11,308	15,970	27,278	11,562	15,716	1,941
Advances for the purchase of other conveyances	3,083	4,840	7,923	5,209	2,714	89
Other Advances	368	1,606	1,974	1,211	763	196
Total ..	14,759	22,416	37,175	(a) 17,982	19,193	2,226
Grand Total ..	5,19,81,852	68,54,384	5,88,36,236	(a) 90,57,500	4,97,78,736	21,88,300

(a) Differ from the figures shown in statement No. 1 by Re. 1 due to rounding.

APPENDIX.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 11 OF PART A OF THE REPORT.

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1942-43.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated [columns (3) to (5)].
(1)	(2)	(3)	(4)	(5)	(6)
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	RS.	RS.	RS.	RS.	RS.
<i>Productive.</i>					
Godavari Delta System.					
Kalipatnam Project—Extension of irrigation of 1,050 acres Providing irrigation facilities for Government waste lands in Muthyalapalli and Losaraguttlapadu ranges Excavating a channel to Vemuladivi village Remodelling the Bondada Channel Remodelling the Pallamkurru Nos. I and II Channels Excavating Kondapadu channel from Junction canal above Muddapuram lock Providing irrigation facilities to Kalavapudi lands Remodelling Kodamanchilli Channel of Bank canal and its branches Kanur Scheme Providing irrigation facilities for high level lands at the head of Godavari Central Delta Extension of Sakhinetipalli weir channel and extension of Vasishtha left flood bank Providing irrigation facilities to dry lands in Kothapeta, Vedapalam, Khandrika, Vanapatti and Billakurru villages in Razole taluk	28,770 88,885 1,18,630 10,780 66,021 61,600 1,57,160 44,400 3,84,390 4,70,000 94,800 28,455	.. 84,800 1,06,714 7,700 35,726 (a) 449	16,272 2,398 2,364 15,503 29,576 110 7,504 1,91,040 108 100	12,498 4,085 11,916 682 27,931 46,097 1,27,584 44,290 3,76,886 2,77,611 94,692 28,355	28,770 88,885 1,18,630 10,780 66,021 61,600 1,57,160 44,400 3,84,390 4,70,000 94,800 28,455
Kistna Delta System.					
Improvements to Peddalanka Channel Improvements to the new Tamarakollu Channel Provision of irrigation facilities to Bandar Fort Block Excavation of Nidamanur new channel in Bezwada taluk Excavation of the New Arthanur Channel in Bandar taluk Extending the wharf at Bezwada	4,28,690 16,000 16,230 13,970 13,400 1,13,200	4,06,241 5,008 (b) 3,092 4,251 1,420 64,881	1,555 1,336 9,459 6,963 9,846 21,395	20,894 9,656 3,679 2,756 2,134 26,924	4,28,690 16,000 16,230 13,970 13,400 1,13,200

(a) Technical sanction was accorded on 28th June 1944 only and the work was sanctioned by the Chief Engineer as No. I of 1943-44.

(b) Latest figures as finally reconciled and accepted.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 11 OF PART A OF THE REPORT—*cont.*

Major head of account and name of work. (1)	Amount of sanctioned estimate. (2)	Expenditure to end of 1942-43. (3)	Expenditure during the year. (4)	Further liabilities as per estimate. (5)	Total expenditure estimated [columns (3) to (5)]. (6)
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concl.</i>	RS.	RS.	RS.	RS.	RS.
<i>Productive—concl.</i>					
<i>Kistna Delta System—cont.</i>					
Provision of irrigation facilities to a block of about 1,500 acres in Mallavole, Rudravaram and Gudupalem villages, Bandar taluk ..	16,250	5,009	4,934	6,307	16,250
Excavation of Kistna High Level Canal	5,82,563	5,57,097	8,669	16,797	5,82,563
Excavation of the Appapuram Channel	10,75,700	8,62,439	5,120	2,08,141	10,75,700
<i>Kistna East Bank Canal Extension Scheme.</i>					
Kistna East Bank Canal Scheme	28,49,320	27,63,564	7,526	78,230	28,49,320
<i>Pennar River Canals System.</i>					
Fitting falling shutters over Sangam Anicut	1,79,086	1,16,461	2,230	60,395	1,79,086
<i>Kattalai Scheme.</i>					
Bed regulator across the Cauvery at Kattalai and High Level Channel ..	24,80,000	21,73,074	1,798	1,00,128	(a) 22,75,000
Extension of the Uyyakondan Channel in the Tanjore and Trichinopoly districts	54,100	46,977	2,288	4,835	54,100
<i>Cauvery Delta System.</i>					
Extensions and improvements to Orathur Channel No. 3	15,500	13,139	..	2,361	15,500
Provision of a direct source of supply from the Cauvery to the Konakodungalar	15,000	704	13,372	924	15,000
Providing direct source of irrigation to Naduppadugai lands between Cauvery and Kodamuruty	92,950	..	1,61,778	19,322	(a) 1,81,100
Total ..	95,15,850	72,58,746	5,24,144	16,16,110	93,99,000

81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

Construction of quarters for five Head Constables and fifty-seven Constables of the Armed Reserve, Vizagapatam	61,000	36,487	8,981	16,512	(a) 61,980
Construction of quarters for one Sub-Inspector, one Head Constable and six Constables at Koyyalagudem	11,540	10,066	1,188	286	11,540
Construction of quarters for one Sub-Inspector and huts for one Head Constable and six Constables at Zangareddigudem.	13,900	10,490	..	3,410	13,900
Construction of quarters for one Sub-Inspector and huts for five Head Constables and twenty-nine Constables at Masulipatam	59,000	15,179	23,438	20,383	59,000
Construction of quarters for the Police Subdivisional Officer and the Circle and Prosecuting Inspectors in Nellore	20,900	3,655	..	17,245	20,900
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables at Chandrasekharapuram	12,360	8,395	1,622	2,343	12,360
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables at Sitaramapuram	15,000	1,500	8,001	5,499	15,000
Construction of quarters for one Sub-Inspector, two Head Constables and twenty Constables at Atmakur	32,000	28,491	2,345	1,164	32,000
Construction of quarters for one Sub-Inspector and huts for one Head Constable and eight Constables at Tirumalai	18,700	104	..	18,596	18,700
Construction of quarters for two Head Constables and thirteen Constables in Sidhout	12,900	10,069	2,537	354	12,900
Construction of quarters for one Sub-Inspector, one Head Constable and eleven Constables at Thamballapalle	12,400	813	..	11,587	12,400
Construction of quarters for one Sub-Inspector, one Head Constable and nine Constables in Virapalle	10,500	7,993	2,534	63	10,500
Construction of quarters for one Sub-Inspector, one Head Constable and nine Constables in Vempalle	14,000	10,012	3,587	401	14,000
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables in Gorantla	11,400	538	* 5,355	5,477	11,400
Construction of quarters for one Sub-Inspector, one Head Constable and fourteen Constables in Tadimarri	13,600	..	1,619	11,981	13,600
Construction of quarters for two Head Constables and twenty-five Constables at Rayachoti	27,200	104	2,019	25,077	27,200
Construction of quarters for one Sub-Inspector and huts for one Head Constable and eight Constables at Kadathur	10,500	155	..	10,345	10,500
Digging a well six feet diameter, constructing two blocks of latrines and forming roads, culverts and drains for the Police staff at Kadathur	1,870	..	..	1,870	1,870
Construction of quarters for the Police staff at Tiruvottiyur	18,250	5,799	2,742	9,709	18,250
Construction of quarters for one Sub-Inspector, three Head Constables and twenty-one Constables at Arkonam	34,200	..	5,266	28,934	34,200

(a) The difference between columns (2) and (6) is due to anticipated savings in or excess over the estimated cost of work.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 11 OF PART A OF THE REPORT—*cont.*

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1942-43.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated [columns (3) to (5)].
(1)	(2)	(3)	(4)	(5)	(6)
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>cont.</i>					
	RS.	RS.	RS.	RS.	RS.
Construction of quarters for one Sub-Inspector, two Head Constables and eleven Constables at Andipatti	15,730	12,878	313	1,409	(c) 14,600
Construction of quarters for one Inspector of Police, one Sub-Inspector and ten Constables at Dharapuram	19,560	5,048	13,438	1,074	19,560
Construction of quarters for one Sub-Inspector, one Head Constable and seven Constables at Vembukottai	18,500	..	94	18,406	18,500
Construction of quarters for six Head Constables and fifty-two Constables of the Presidency General Reserve at Anantapur	58,000	20,203	29,906	7,891	58,000
Construction of quarters for one Sub-Inspector, two Head Constables and twenty-two Constables at Rajampet	25,100	15,127	5,501	4,472	25,100
Construction of quarters for one Sub-Inspector, three Head Constables and thirteen Constables at Salur	21,500	..	..	21,500	21,500
Construction of quarters for one Sub-Inspector, two Head Constables and nineteen Constables in Harpanahalle	24,400	500	..	23,900	24,400
Construction of quarters for one Sub-Inspector, one Head Constable and ten Constables at Obeladevarayacheruvu	13,300	10,123	1,685	1,492	13,300
Construction of quarters for one Sub-Inspector, two Head Constables and fourteen Constables at Jayankondan	20,500	538	..	19,962	20,500
Construction of a twin operation theatre—X-Ray block and kitchen with covered passage in the Vizagapatam Hospital	4,64,500	9,127	933	4,54,440	4,64,500
Construction of an out-patient block, maternity block and children's ward and extension to the Pathological block in the Vizagapatam Hospital	6,78,740	5,57,594	4,398	1,16,748	6,78,740
Construction of new buildings for the Headquarters Hospital at Calicut	10,75,900	90,070	40,005	9,45,825	10,75,900
Construction of buildings for the Headquarters Hospital at Cocanada	5,52,000	5,24,007	703	27,290	5,52,000
Construction of buildings for the Stanley Medical College on a new site	1,81,000	1,64,377	9,303	7,320	1,81,000
Construction of a septic ward of 52 beds in the Stanley Hospital, Rayapuram	1,40,000	21,361	1,800	1,16,839	1,40,000
Construction of a new Headquarters Hospital at Madura	16,11,000	15,05,020	1,650	1,04,330	16,11,000
Construction of a new Headquarters Hospital at Trichinopoly.	7,30,750	1,90,155	1,221	5,39,374	7,30,750

Construction of new Hospital buildings at Tuticorin	5,48,000	99	25,674	5,22,227	5,48,000
Remodelling of the General Hospital, Madras	39,42,632	(a) 35,55,707	1,483	3,85,442	39,42,632
Total ..	1,05,52,332	68,31,664	2,09,341	35,11,177	1,05,52,182
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.					
<i>Pykara Hydro-Electric Scheme.</i>					
Pykara Hydro-Electric Scheme	(b) 13,04,500	(b) 8,90,698	24,248	3,89,554	13,04,500
Additional generating machinery at Pykara	48,60,000	41,60,122	— 459	9,277	(c) 41,68,940
Supply of power to Virudunagar and Rajapalayam	10,43,800	8,93,709	274	17,784	(c) 9,11,767
Supply of power to Madura	34,77,400	31,92,961	43,632	1,40,407	(c) 33,77,000
Supply of power to Kovilpatti	5,44,900	4,98,551	4,533	30,912	(c) 5,33,996
Supply of power to Ramnad district	5,29,000	4,07,058	2,058	4,940	(c) 4,14,056
Extension of supply to Periyakulam, Theni and Bodinayakanur	2,40,000	2,22,993	1,436	100	(c) 2,24,529
Supply of power to Gobichettipalayam and five other villages	2,39,200	1,93,849	1,120	131	(c) 1,95,100
Distribution of power in the Pykara System	(b) 11,97,099	(b) 8,14,942	2,10,821	1,71,336	11,97,099
Supply of power to West Coast	(d) 38,42,400	4,78,969	— 26,101	33,89,532	38,42,400
<i>Mettur Hydro-Electric Scheme.</i>					
Mettur Main Scheme	(b) 1,28,68,485	1,05,23,587	56,795	4,80,772	(c) 1,10,61,154
Erode-Trichinopoly Extensions	15,16,000	11,65,428	— 925	8,697	(c) 11,73,200
Trichinopoly-Negapatam Extensions	(b) 22,59,962	21,54,403	— 22,844	43,481	(c) 21,75,040
Extension of supply to Ranipet, Kaveripakkam and Conjeeveram	4,71,500	3,92,515	1,775	5,111	(c) 3,99,401
Extension of supply to Arkonam	2,19,800	1,99,959	— 118	159	(c) 2,00,000
Supply of electric power to Pakala and Tirupati	2,70,000	2,09,877	567	456	(c) 2,10,900
Distribution of power in Mettur System	(b) 44,70,187	37,53,850	2,22,572	1,70,144	(c) 41,46,566
Fourth generating unit at Mettur	10,96,000	4,88,782	1,26,830	4,80,388	10,96,000
Extension to Superintending Engineer's Office buildings	(d) 25,300	10,924	1,390	14,336	(c) 26,650
<i>Papanasam Hydro-Thermal Project.</i>					
Papanasam Hydro-Thermal Project	1,79,00,000	1,13,07,780	14,72,366	51,19,854	1,79,00,000
Distribution of power in the Papanasam System	(b) 3,77,600	(b) 96,817	— 58,524	3,39,307	3,77,600
Supply of power to Travancore State	9,60,000	..	17,602	9,42,398	9,60,000
<i>Vizagapatam Thermal System.</i>					
Vizagapatam Thermal Station	20,49,020	17,28,214	10,428	3,10,378	20,49,020
Distribution of power in Vizagapatam Thermal area	(b) 2,29,500	1,88,184	4,261	10,000	(c) 2,02,445
Third generating set at Vizagapatam	3,32,000	2,04,764	62,660	64,576	3,32,000
Fourth generating set at Vizagapatam	10,28,000	116	2,09,685	8,27,199	10,28,000

(a) Latest figures as finally reconciled and accepted.

(b) Excludes amounts on closed works and includes fresh sanctions.

(c) The difference between columns (2) and (6) is due to anticipated savings in or excess over the estimated cost of work.

(d) Estimate revised.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 11 OF PART A OF THE REPORT—*concl.*

Major head of account and name of work. (1)	Amount of sanctioned estimate. (2)	Expenditure to end of year 1942-43. (3)	Expenditure during the year. (4)	Further liabilities as per estimate. (5)	Total expenditure estimated [columns (3) to (5)]. (6)
	RS.	RS.	RS.	RS.	RS.
<i>Bezwada Thermal Station.</i>					
Bezwada Thermal Station	20,38,805	18,91,164	28,331	1,19,310	20,38,805
Distribution of power in Bezwada Thermal area	5,55,522	3,82,439	59,188	16,000	(b) 4,57,627
Third generating set at Bezwada	8,68,000	4,54,416	2,87,966	1,25,618	8,68,000
<i>Cocanada Thermal Station.</i>					
Cocanada Thermal Station	3,93,045	3,33,960	— 4,350	63,435	3,93,045
Distribution of power in Cocanada area	(a) 3,45,623	2,52,434	— 2,562	2,467	(b) 2,57,463
West Godavari District Electrification Scheme	8,01,770	1,99,609	— 8,592	6,10,753	8,01,770
Total ..	6,83,54,423	4,76,93,074	27,22,187	1,39,08,812	6,43,24,073
Total Commitments ..	8,84,22,605	6,17,83,484	34,55,672	1,90,36,099	8,42,75,255

(a) Excludes amounts on closed works and includes fresh sanctions.

(b) The difference between columns (2) and (6) is due to anticipated savings in or excess over the estimated cost of work.

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